



# *Dorcas* Annual Report

**2021**  
Resilience!

## Cover Story

Ecaterina (66):

*'A woman of power is a woman of character'*

**'Ship your grain across the sea and after many days you may receive a return', this is Ecaterina's life motto. Ecaterina (66) is a source of wisdom and good advice. She comforts and supports everyone. If you ask her for advice, she will most certainly be able to give it to you.**

Ecaterina is like an overflowing well of kindness and generosity. She is considerate, caring and respectful towards everyone she meets. She is always kind, gentle and generous to every person she meets. Her care and her candour challenge you to have a good look in the mirror and to change your attitude, your thoughts and ideas, maybe even your whole life. 'When I see someone in need, I will talk to them and provide whatever they require. There will always be people with more problems than I have. And I will always help.'

To Ecaterina, a woman who chooses to love without expecting anything in return is powerful. 'Someone who sees the good in the other, says exactly the right thing at the right time, puts the interests of the other above her own. She is loving, comforting and she offers relief. A woman of power is a woman of character.'

'I am always glad to hear that my advice has helped others to overcome difficult situations in their life. One of my neighbours used to come to me for advice and she told me that whenever she talked to me, she always felt so much better.'

An example of a strong woman in my life was a mother of nine. She was a mentor and a counsellor for numerous women in our village. Many of them have followed her lead. She was very knowledgeable and wise and she had an answer to each and every question. She taught younger women how to improve the relationship with their husbands and she gave advice on the upbringing of their children.

My legacy for younger women? I would like them to follow my advice and my example in seeing the good in the other, say the right thing and put the interests of the other above your own.'



► Read more on our activities in Eastern Europe from page 27 onwards.



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Part 1

# Annual Report



# Partnering for Change



42

Shops



7,400

Sponsorships



74,000

Donors



1,900

Companies



10,000

Volunteers



1,500

Churches



70,000

Hartslag  
Subscribers



39,500

E-Newsletter  
Subscribers



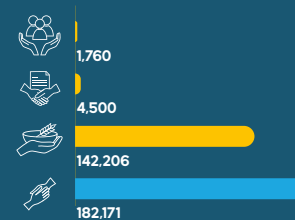
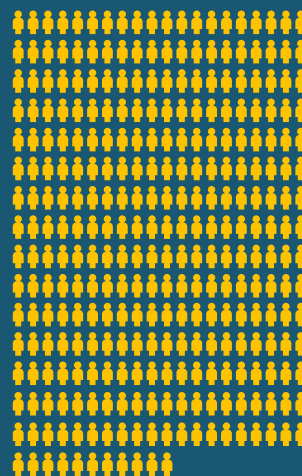
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Facebook  
friends

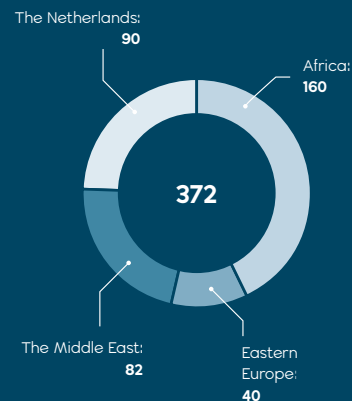
# Realising Change

## The Middle East

Participants 330,637



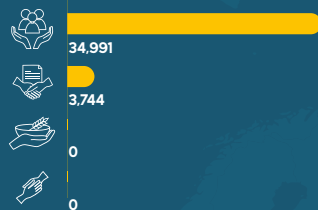
## Staff Members





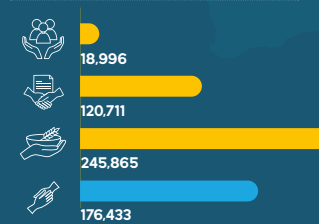
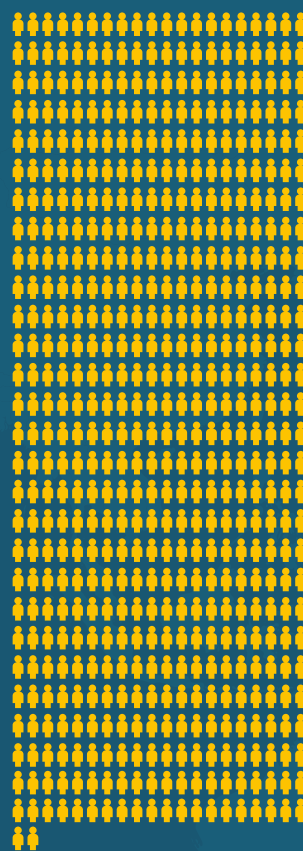
## Eastern Europe

Participants **38,735**



## Africa

Participants **562,005**



### Intervention areas

- Community-Based Care and Protection
- Enterprising People & Communities
- Early Recovery & Resilient Livelihoods
- Humanitarian Assistance

x 1,000



## Foreword

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### Resilience!

If there was any year in recent history where the importance of resilience was underlined, it was 2021. On a global scale! The COVID-19 pandemic continued to take its toll and surprised us time and again with its twists and turns as well as its secondary effects on society. Existing societal cracks became deeper and wider, and new ones emerged, resulting in sharper divisions and growing imbalances. Its impact could be felt in many public sectors, communities, and our lives. The degree of severity varied and was dependent on a person's social status and where they lived. It became abundantly clear across the world: self-esteem and resilience are essential for maintaining hope and perspective in difficult times. And they are also the core elements of our interventions.

After the initial shockwave in 2020, the year 2021 made it even clearer still that global events can give rise to considerable destabilising effects. And the closer you are to the bottom of the pyramid, the more of these effects you feel. System shocks like the COVID-19 pandemic highlight the fact that global problems require global answers that involve everyone. Accelerating climate change is another example of a global crisis that could wreak havoc around the world. Adequate answers are urgently needed, but will they be forthcoming?

System shocks also exert a severe impact on the scope and scale of humanitarian crises. Dorcas notices that at almost every location where we work. It underlines the huge importance of resilience, a crucial aspect of our work to improve the lives of marginalised people. We are active in three world regions, and in recent years, the number of countries where we are dealing directly or indirectly with the consequences of war and conflict has risen from four to nine.

In East Africa, the pandemic has resulted in people struggling to maintain their livelihoods; severe droughts are pushing up food prices. Wars and conflicts impact the lives of people in Ethiopia and Mozambique. In the Middle East, the situation in Lebanon has deteriorated even further still, putting society there under extreme stress. Sadly, the situations in Syria and Yemen still

lack a hopeful and enduring perspective. In Eastern Europe, the effects of COVID-19 strained societies and undermined mutual trust. Under such an atmosphere, it requires a lot of stamina to launch new initiatives and facilitate economic development that benefits the most marginalised. The simmering tensions between Russia and Ukraine built up rapidly during 2021 and continued to destabilise the Donbas region. Regrettably, the outcome was the start of a full-scale war in early 2022, which led to refugee flows, internally displaced people and destruction on a huge scale.

Back home in the Netherlands, 2021 was also a challenging year. The lengthy lockdowns created a considerable loss of income in our thrift shops. This impacted our many volunteers, who often felt lonely and idle. However, the Dorcas communities remained resilient by encouraging each other. We are very proud of our loyal volunteers, and thanks to them and our private donors, we could continue our work as planned despite the lockdowns. We are humbled by the commitment and generosity of our supporters.

During 2021, we could increasingly reap the benefits from our strengthened organisational backbone. We produced a new strategic plan for the period 2022 to 2025. This provides clarity about our course and focus in turbulent times. We also invested heavily in developing new and existing partnerships. The pandemic years have demonstrated that Dorcas is a resilient organisation capable of navigating its way through the storms of adversity. As Christians, we are deeply aware that resilience is not rooted in our own strength. Instead, we acknowledge 'blessed are those whose help is in the God of Jacob, whose hope is in the LORD their God.' (Psalm 146 verse 5)

Executive Board  
Leo Visser, CEO  
Peter Palsma, COO



# Introduction

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## We are Dorcas

### What we believe and see

We believe in the value and God-given potential of every single person. We see a world where poverty, exclusion and crisis marginalise people. We also see the potential these people and their communities have to flourish, despite their difficult circumstances. Together with them, we fight poverty, exclusion, and crisis. We are called to demonstrate God's love for those in need. This is how we follow Jesus Christ.

### What we do

#### *Empower people who are marginalised*

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

#### *Realise sustainable change*

We create hope and long-term perspectives in volatile

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

#### *Engage in a global movement*

We are part of a global movement of individuals and organisations working for a just and fair world. We recognise and appreciate everybody who supports our work. And we actively partner with others to create synergy and amplify our impact.

### Where we work

Dorcas is active in 14 countries in Eastern Europe, Eastern Africa and the Middle East. Local colleagues lead our Country Offices. We have committed ourselves to these countries for the long-term, to address extreme poverty, protracted crises, major inequality and social exclusion. Our colleagues and volunteers know the context, have access to extensive networks, and





act quickly in unforeseen circumstances. We invest in resilient communities that everyone can participate in. We help over one million people annually. When a disaster or a crisis occurs, we provide humanitarian assistance and support communities to rebuild themselves. At the same time, we invest in structural solutions for poverty and social exclusion. In the Netherlands, Dorcas is a movement of tens of thousands of people, all making their contribution. Together with our enthusiastic and dedicated volunteers, partners, churches, donors, employees and those who hold us in their prayers, we support those in need.

### How we work

Dorcas works towards change on three levels. We create opportunities for people to grow and improve, and provide for their basic needs when necessary. We invest in resilient, self-organising communities that work together to solve their problems. Lastly, we contribute to a just society in which everyone has the opportunity to participate.

The following principles guide us in our work:

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

### Who we work with

Dorcas works together with national and international partners, such as other non-profit organisations, local organisations, knowledge institutes, donors and commercial organisations. Through our shared vision or common interests, we exchange knowledge and other resources. Together with our partners, Dorcas speaks out against injustice and collaborates on programmes. Dorcas advocates for the inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status. This is how we amplify our impact.



## Our History

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

## Our Strategic Direction - for 2022 and beyond

In 2021, a new Strategic Plan for the period 2022 - 2025 was approved. We reviewed our work and results, listened to our stakeholders and to each other, and studied trends and developments. And together, we took a new step. Over the last few years, we have invested a lot in the quality of our organisation and have developed our own capacities. This will help us achieve our goal: to contribute to Impact Powered by Communities.

The following ambitions spearhead the concrete plans we make for 2022 and beyond.

- ▶ We will increase our **focus on inclusion of people who are marginalised**. 80 percent of the world's poorest people live in fragile contexts. In situations characterised by poverty, crisis or exclusion, we seek to include and empower people who struggle with multiple disadvantages. We will help people use their knowledge, skills and networks to realise their ambitions for change. We will make better use of comprehensive and multidisciplinary context analyses.
- ▶ We will improve the **cohesion of our community-based programmes**, and we will measure the results of our programmes more carefully to learn from these results. We strive to expand our influence on authorities and policymakers. Where possible, we will contribute to systemic change, especially where vulnerability and exclusion persist due to systemic injustice. In each context, we work with **regional priorities**, in regards to the types of programmes and the focus of learning.
- ▶ We will **increase the scale and effectiveness** by intensifying our collaboration with various actors to realise synergy, complementarity and multiplication.

We will also invest in promoting the position, role and capacities of local partners and actors.

- ▶ We will **mobilise resources and engage communities with our work** by involving more people with the Dutch Dorcas movement, thus increasing the number of Dutch and international foundations that support our work. Not only in the Netherlands but also in the countries and communities where we work.
- ▶ We will act as an **Agile Catalyst and ConnActor**. We will strengthen the position of our Country Offices, as well as the role of Dorcas as an organisation, networking and collaborating with various stakeholders. We want to work in a result-oriented, smooth and efficient way.



## Chapter 1

# Realising Change



**Dorcas' programmes created impact and contributed to lasting change in the Middle East, Africa and Eastern Europe. Despite the adverse conditions, we continued to look for new routes ahead with our partners.**

## 1.1 Introduction

Dorcas works with people affected by poverty, exclusion or crisis in 14 countries in three regions around the world: the Middle East, Africa and Eastern Europe. In all three regions, we are locally present and work together with our partners to implement programmes designed to support people before, during and after crises. This shows our ongoing commitment to locally-led, community-based action and to the Humanitarian-Development-Peace Nexus. All of this is done to contribute to lasting change in the countries where we operate. Through our participation in humanitarian networks, we occasionally support humanitarian operations beyond our focus regions. This section briefly explains how we work.

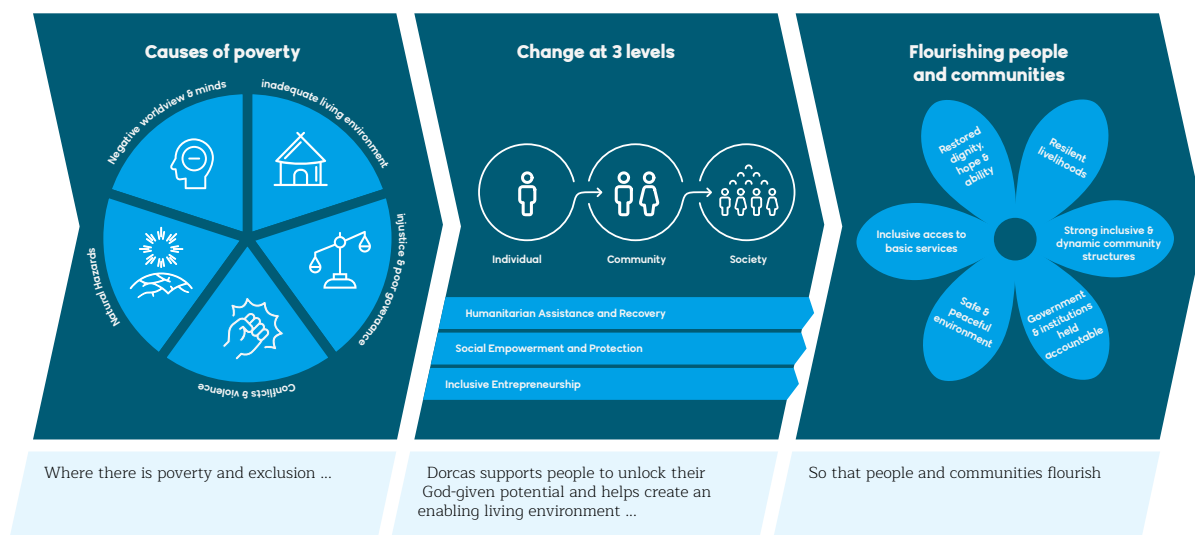
### Our Approach to Change and Impact

Dorcas strives for change on three levels. Firstly, we create opportunities for people to further develop themselves, and, if necessary, we provide for their basic

needs. When we do this it is done temporarily. Next, we invest in resilient, self-organising communities that work together to solve their problems. Finally, we contribute to creating a just society that allows everyone to participate. We work together with local, national and international partners. Together with them and the communities we serve Dorcas speaks out against injustice. Dorcas also contributes to the development and implementation of various programmes. Through this approach, Dorcas amplifies its impact and invests in sustainable change at all three levels.

### Remaining Resilient in Times of Adversity

COVID-19, armed conflict, climate-induced stress and crises, social unrest, and economic drawbacks all contributed to prolonged adversity. As Dorcas, we continue to see the God-given potential of those in need. This motivates us to remain resilient in challenging times and find new pathways together with those in need and all our partners.





# The Middle East

## Lebanon

Participants 52,436



0



0



17,440



34,996

## Iraq

Participants 110,577



0



0



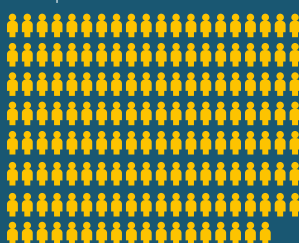
81,318



29,259

## Syria

Participants 158,244



0



0



43,448



114,796

## Egypt

Participants 6,260



1,760



4,500



0



0

## Yemen

Participants 3,120



0



0



0



3,120

### Intervention areas



Community-Based  
Care & Protection



Enterprising People &  
Communities



Early Recovery &  
Resilient Livelihoods



Humanitarian  
Assistance



x 1,000

## 1.2 Middle East

### Regional Context

In 2021, all over the Middle East, resilience in times of adversity was connected to COVID-19, protracted conflict and economic uncertainty, as well as a looming climate-related water crisis. Some of the communities and vulnerable groups that Dorcas reaches out to were stretched to their economic and psychosocial limits. Mental Health and Psycho-Social Support (MHPSS) forms the common thread in the expertise and presence of Dorcas in this region.

Dorcas staff in Lebanon, Syria, Iraq, Egypt and Yemen were the subject of adverse contexts. They showed a remarkable ability to adapt and find new ways to support vulnerable people and communities to maintain and strengthen their economic and psychosocial resilience. In the region, economies, public and social services, as well as civil and political structures, were pushed to the hilt.

Economic opportunities remained limited, resulting in frustrations that could not be resolved, as illustrated by high youth unemployment rates and unmet aspirations. These factors are driving a growing number of people to leave the region and seek better opportunities elsewhere.

The dramatic and widespread drop of purchasing power has a ripple effect on refugee communities, multiplying their pre-existing vulnerabilities in host communities that, in turn, have also become more vulnerable.

The developments in Yemen warrant special mention, as this country continues to face ongoing armed conflict, internally displaced people, depleted health delivery systems, a fuel and economic crisis and a shortage of humanitarian funding: it is the largest humanitarian crisis in the world.

### Our Work

A major milestone for Dorcas in the Middle East in 2021 was the registration of Dorcas in Yemen and opening an office there. All Dorcas Country Offices in the Middle East participated in a collective learning and track-record-building initiative on MHPSS. An MHPSS Learning Group was set up, and all Country Offices joined with the aim of fully integrating MHPSS in future strategic planning.

Dorcas' priority remained its response to both urgent needs and longer-term challenges. This meant that in 2021, Dorcas focussed on strengthening its expertise and operational response along the Humanitarian-Development-Peace Nexus (Triple Nexus). Dorcas' strategy is to create opportunities, restore trust, strengthen human capital, reinforce social protection systems, advance gender equity, address fragility by aiding recovery, and to support refugees and host communities.

### Highlight Project:

#### Humanitarian Assistance, Protection and Livelihood Support for Vulnerable Populations

The project implemented in Syria and Lebanon – in partnership with Mission East and funded by DANIDA – proved to be adaptable to the COVID-19 situation. In Lebanon and Syria, facemask production enabled women to work and receive an income. The masks produced were distributed to vulnerable communities and health workers. Health workers used them to raise awareness on COVID-19 and protective measures.

In both countries, people showed remarkable resilience in the face of everything that has happened, which is captivating to witness. In Lebanon, where the political, economic, and security situation is continuously deteriorating, and in Syria, where the situation is dire, women decided to take matters into their own hands and work to improve their situation. In the project, food and hygiene kits were distributed to the most vulnerable people. This was crucial for them in view of the COVID-19 outbreak and the economic situation. In Syria, the project included agriculture, livestock, and livelihood support enabling people to improve their situation. This boosted their resilience and desire to rebuild their lives. In Lebanon, the project includes a legal component, which is helping people who cannot afford a lawyer to seek justice. In both countries social protection, safe spaces and other protection services are provided. These were essential in uncertain circumstances due to COVID-19 and the economic context. Protection services were also implemented in Achrafieh, where many people still need psychosocial support after the Beirut blast.

## Country Impact Updates



Programme participants:  
**52,436 persons**

### Lebanon

2021 saw Dorcas Lebanon:

- ▶ Continue the support for victims of the Beirut blast of 2020 through tailored activities focussing on psycho-social support and the provision of meals.
- ▶ Sustain its outreach and support to people through our community centres even in the face of a deteriorating economic situation. We could reach more vulnerable people through our centres, including those affected by the Beirut blast of 2020.
- ▶ Distribute hot meals to 200 vulnerable persons for five days a week through our community centre in Beirut.
- ▶ Provide protection services through different projects and feeding assistance by delivering healthy and nutritious meals to 1,600 children daily via Mary's Meals.
- ▶ Adapt successfully to the COVID-19 pandemic and restrictions by providing the support needed to project participants who cannot reach community centres.
- ▶ Develop its expertise to support people affected by the Beirut blast through a livelihood project.



Programme participants:  
**3,120 persons**

### Yemen

2021 saw Dorcas Yemen:

- ▶ Register its Yemen Country Office and intensify Dorcas operations in Yemen.  
After remote involvement supporting the food security activities of a partner organisation in Yemen, the opening of a Country Office in Aden creates new opportunities for Dorcas to get more directly involved in serving the Yemeni people.
- ▶ Start a project that will distribute 1,440 food baskets, effectively reaching 3,120 individuals.
- ▶ Join the Yemen Joint Response consortium of the Dutch Relief Alliance, contributing to the Yemen Joint Response through WASH, health and food security activities.



Programme participants:  
**158,244 persons**

### Syria

2021 saw Dorcas Syria:

- ▶ Continue to participate in the Syria Joint Response consortium of the Dutch Relief Alliance for the eighth consecutive year.
- ▶ Intensify the programmes in Aleppo, Homs, rural Damascus and Qunaitra, Daraa, and Idlib, three areas considered hard-to-reach.
- ▶ Adapt successfully to the COVID-19 pandemic and restrictions by providing much-needed support to project participants who could not reach community centres. In addition to this, mask production and distribution were successful and helped to reach people in need during the outbreak. Hospitals and primary health centres were also equipped with equipment and medication.
- ▶ Provide humanitarian assistance, protection and livelihood support for vulnerable populations enabling people to rebuild their lives through agriculture, livestock and livelihoods support provided hand-in-hand with food distributions.
- ▶ Continue its health programmes with mobile health-care units to provide a proper response in emergencies.
- ▶ Continue to provide daily food assistance to 4,188 school children via Mary's Meals and non-food items distributions reaching 3,000 households.







Programme participants:  
**110,577 persons**

## Iraq

2021 saw Dorcas Iraq:

- ▶ Provide life-saving assistance, agricultural inputs and opportunities for improved livelihoods for out-of-camp internally displaced people, returnees and host communities in Ninawa Governorate. This included the distribution of greenhouses, vegetable seeds and live-stock fodder combined with cash for work activities.
- ▶ Help programme participants increase their household income and savings, reduce accumulated debt, improve life skills and obtain a sustainable source of livelihood.
- ▶ Implement WASH projects through the rehabilitation of existing and the drilling of new water boreholes for drinking water. Water networks were rehabilitated and new water networks were constructed for new returnees.
- ▶ Observe an increasing number of returnees in areas serviced by Dorcas projects.
- ▶ Provide an increasing number of people access to safe and potable water and access to safe and healthy WASH facilities in schools.
- ▶ Implement vocational training projects for new returnees to establish a skillset and involve them in rehabilitation and reconstructions works.
- ▶ Expand our protection response to a new location with returnees most in need of protection services such as MHPSS, legal aid for civil documentation, housing, land and property (HLP), cash assistance and support to establish dignified lives.



Programme participants:  
**6,260 persons**

## Egypt

2021 saw Dorcas Egypt:

- ▶ In response to COVID-19 constraints, identify and implement smart and non-conventional digitised, gamified and media solutions for outreach and the implementation of programmes related to personal empowerment, vocational training and awareness raising.
- ▶ Enhance programme tools and training curricula by adding content and context-specific components, such as water management, food waste and environmentally friendly solutions, and incorporate Self-Help Groups and MHPSS in our programmes.
- ▶ Set up a community kitchen to serve as a social, health and nutrition learning space for women, and initiate Asset-Based Community Development programmes to be implemented in the next period.
- ▶ Implement the Farmer Field and Business School (FFBS programme, reaching over 1,800 female farmers.
- ▶ Operate the Oasis Community Centre for child development and violence-free communities.
- ▶ Develop partnerships with private sector companies to provide access to basic services for rural villages.
- ▶ Organise intergenerational events to mobilise community members to support vulnerable people and to combat ageism.



A woman with dark hair, wearing an orange long-sleeved hoodie, is holding a white rabbit with red eyes. The rabbit is sitting on a metal box. The background is a light-colored brick wall. There are some green plants on the right side of the image.

## Impact Story

Sabah

*How the Farmer Field project helped Sabah grow her income, and her self-esteem*





**At 26, Sabah was married and a mother of two. Her husband worked in construction, while she took care of their children and raised poultry. Unfortunately, she did not have much luck in caring for the birds. A lot of them were in bad shape and died. Sabah's husband and mother-in-law blamed her for the losses, which made her feel unworthy of their love. She became depressed and was about to give up hope when she heard about an opportunity that just might help turn her life around.**

Sabah was chatting to her neighbour, like they do every day, when she found out about the restart of the Farmer Field School. 'I jumped at the chance to sign up. Most of the women who now have successful businesses took courses at the Farmer Field School. I was praying to God that I would get in, so I could learn as much as possible about raising livestock and managing a business.'

#### **At the front of the class**

Determined to succeed, Sabah devoured the training materials and proudly sat at the front of the class, so no detail could escape her attention. In class, she learned new and efficient ways to raise healthy birds, as well as rabbits. 'Even though I already knew a lot about this subject, I wrote everything down and asked many questions. I learned so much!' Armed with new expertise, Sabah started a small farm.

Today, Sabah's farm is well known throughout the village. She sells rabbits and poultry to many local customers. Her husband and in-laws are very happy with her. The family income has increased. 'After the poultry died, my husband and mother-in-law had some harsh words for me. But when I put everything I'd learned in the Farmer Field School into practice, my husband recognised the impact my work had and got involved with the farming activities himself. He even bragged about my skills to his brother!'

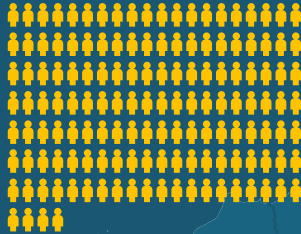
The Farmer Field School helped Sabah to grow not just her business but also on a personal level. 'I have learned to set boundaries when dealing with people, and my self-esteem has grown. I can't tell you how much happier I am now.'



# Africa

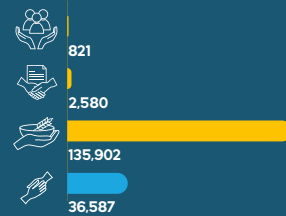
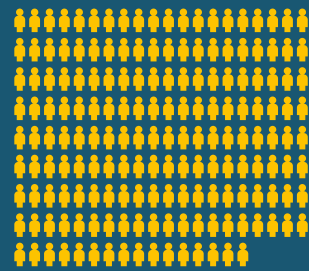
## South Sudan

Participants 144,488



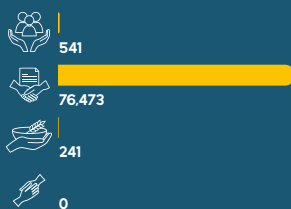
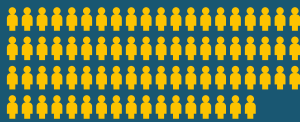
## Ethiopia

Participants 175,890



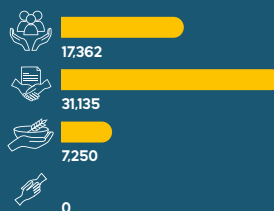
## Kenya

Participants 77,255



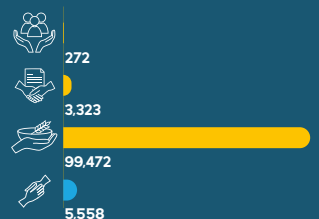
## Tanzania

Participants 55,747



## Mozambique

Participants 108,625



### Intervention areas

-  Community-Based Care & Protection
-  Enterprising People & Communities
-  Early Recovery & Resilient Livelihoods
-  Humanitarian Assistance

 x 1,000

## 1.3 Africa

### Regional Context

In 2021, across Eastern Africa, resilience in times of adversity was directly linked to COVID-19, climate change and armed conflict. Both the direct and indirect effects of the COVID-19 pandemic affected Kenya, Ethiopia, Tanzania, Mozambique and South Sudan. These effects were far-reaching, particularly for the fragile economies of East African countries, and were manifested in job losses, disruption of supply chains and a surge in mental illness. Prolonged insecurity and conflict were experienced particularly in Ethiopia, Kenya, Mozambique and South Sudan, with a devastating effect on the livelihoods of millions of people. Armed conflicts in the region often caused unseen and unspeakable human suffering, deaths of countless civilians, displacement of millions, and the destruction of commercial structures, social and other services. Inter-ethnic violence triggered by disputes among pastoralists and attacks from Al Shabaab militias affected counties in the northern part of Kenya. The impact of climate change was felt across the region through drought, floods and locust infestation, which is expected to lead to noticeable food shortages in 2022. Reports from the five countries made clear that the climate crisis is unpredictably and steadily evolving, and is likely to stay.

### Our work

Dorcas fostered resilience in times of adversity by making substantial efforts to provide life-saving assistance to people afflicted by conflict and droughts. This was done in cooperation with government actors, (I)NGOs and communities. Emergency WASH (Water, Sanitation and Hygiene), shelter, non-food items and health projects for internally displaced people and host communities were implemented alongside initiatives to strengthen climate entrepreneurship. One such example is the clean cooking project in Tanzania. Concurrently Dorcas worked towards strengthening social protection for vulnerable groups throughout the region. The Loitokitok Community Safety Net Project is an example of this. Dorcas' development projects were continued in all five countries, striving to achieve the desired objectives in collaboration with local partners and stakeholders. These projects focussed on youth enterprises, school WASH, value chain development, peacebuilding and community empowerment,

addressing the development needs of thousands of people. Interregional learning and cooperation evolved around the Dorcas inclusive entrepreneurship approach, dubbed DREAMS (Developing Resilient Entrepreneurship and Access to Market Systems). Emerging topics such as the role played by people experiencing marginalisation and poverty in a market system, and how to ensure their inclusion, were discussed at length.

### Highlight Project:

#### Loitokitok Community Safety Net Project

Dorcas and the Maasai community in Kajido County, Kenya, implemented a pilot project enabling community members to journey out of poverty. Kajido County has an estimated poverty rate of 36.8 percent, which is related to gender inequality, low literacy levels, poor health, food insecurity, and the adverse effects of climate change. A community-led participatory process assessed and selected 90 households, including people with disabilities, older people and young people. Following an Asset-Based Community Development assessment, two village saving and lending (VSLA) groups were started and supported with cash assistance, insurance, training and coaching. Creating a community safety net within the VSLA groups has activated care and support among group members. The community members are more aware of their social protection rights and have developed relationships with government agencies for continuous support. An active civil society platform was created to further engage communities and government in social protection. The enterprises created at the group and individual levels demonstrate considerable potential for scale and profitability. The participatory selection enabled the inclusion of frequently marginalised groups. This was reflected in how economic benefits through individual enterprises – run by older women, people with a disability, men and young women – have spread across the groups. The Dorcas FLOURISH model was tested in the pilot project and found to be an effective socio-economic graduation approach. FLOURISH first seeks to understand the current economic situation of community members, and subsequently helps them to establish their own aspirations, create a plan and progressively put that plan into action. A next step will be scaling up the use of the FLOURISH model to inform social empowerment and protection programming in Kenya and the region.

## Country Impact Updates



Programme participants:  
**144,488 persons**

### South Sudan

2021 saw Dorcas South Sudan:

- ▶ Expand and consolidate the humanitarian aid and recovery response, providing life-saving FSL (Food Security and Livelihoods) and WASH support and rebuilding livelihoods in Western Bahr El Ghazal and Warrap States. Peacebuilding and reconciliation interventions were piloted.
- ▶ Support victims of flooding in remote Akon North while also continuing the nutrition project.
- ▶ Start two new multi-annual projects in inclusive entrepreneurship and empowerment. The first project applies a cash for work approach to strengthen the resilience of local communities in times of adversity. The other project, implemented in a consortium with the organisations Help a Child and Light for the World, strives for inclusive female empowerment. Dorcas leads this consortium and is responsible for the skills and business development component.
- ▶ Continue to provide on-the-job coaching to strengthen the capacity of local partners.
- ▶ Prepare the pathway towards the new partnership with ZOA. To increase impact, ZOA and Dorcas will start a joint working organisation in South Sudan in 2022.



Programme participants:  
**175,890 persons**

### Ethiopia

2021 saw Dorcas Ethiopia:

- ▶ Carry out 18 projects in different parts of Ethiopia, focussing on emergency response, community safety nets for older people, a future for children and youth empowerment.
- ▶ Provide personal protection materials and other support through a COVID-19 response project in Shashamane, protecting the lives of 3,520 people.
- ▶ Provide life-saving assistance to 22,308 drought-affected pastoralists in the Borana zone through unconditional cash transfer, animal feed and water trucking support.
- ▶ Provide emergency shelter support to 10,759 internally displaced people due to armed conflicts in the Amaro district.
- ▶ Provide 450 older people in Addis Ababa, Bishofitu and Shashamane with the necessary social, emotional and physical support.
- ▶ Provide material, financial and psychosocial support to more than 350 children through future for children projects implemented by local partners.
- ▶ Provide youth empowerment, entrepreneurship and life skill training courses to 1,982 youth, qualifying them for either self-employment or salaried employment.
- ▶ Support 250 households organised in groups to run a milk production, processing and marketing business in Moyale, by providing materials and technical assistance.



### Kenya

2021 saw Dorcas Kenya:

- ▶ Carry out WASH, inclusive entrepreneurship, social empowerment and protection projects supporting marginalised people, as well as climate change-related projects in the counties of Makueni, Kitui, Kajiado and Siaya.
- ▶ Reach a total of 77,225 people and provide access to clean and safe water, increased incomes, employment opportunities, financial literacy training, life skills training, parenting skills, protection from abuse, adoption of clean cooking solutions and other basic needs.
- ▶ Contribute to the inclusion of marginalised groups, especially older people, people with disabilities, youth, women and children.
- ▶ Engage marginalised people in economic empowerment through village-level savings and lending schemes (VSLAs) and other table banking services through a pilot project with the Dorcas FLOURISH model. For more information, please refer to the highlight project for Africa. Participants registered to receive identification cards with the National Hospital Insurance Fund.

Programme participants:  
**77,255 persons**





Programme participants:  
**55,747 persons**

### **Tanzania**

2021 saw Dorcas Tanzania:

- ▶ Develop and motivate resilience and adaptation to climate change through the PIP Integrated Farm Planning approach and a clean cooking energy project. 500 households are using energy-efficient stoves. This has reduced the need for deforestation, cut workloads and fuel costs, and provided new income-generating opportunities.
- ▶ Motivate farmers to create an action plan for their farms using the PIP approach. 300 households are practising ecosystem farming using available resources to establish resilient farming systems.
- ▶ Support older people and youth to establish small businesses through providing development skills and vocational training.
- ▶ Provide health and menstrual hygiene education for girls from rural areas, help schools to offer a conducive and safe learning environment, and develop a value chain for menstrual hygiene products.
- ▶ Offer psychosocial support, skills development, and rehabilitation for people in prison to protect their dignity. This is realised in collaboration with local partners and the government.
- ▶ Train partners, groups, and individuals from different communities to develop key messages to promote safe practices related to COVID-19, assisted by digital media.



Programme participants:  
**108,625 persons**

### **Mozambique**

2021 saw Dorcas Mozambique:

- ▶ Implement 14 projects focussing on emergency response, sustainable livelihoods, WASH, and social protection.
- ▶ Reach more than 106,237 programme participants in the provinces of Manica, Sofala and Cabo Delgado, including men, women, youth, children and internally displaced persons.
- ▶ Improve programme participants' lives through shelters that are resilient to natural disasters, social protection that provides a sense of dignity, assistance with land ownership, economic empowerment via entrepreneurial skills and resource mobilisation, MHPSS and life-saving emergency assistance in areas affected by conflict and disaster.
- ▶ Improve access to basic services for programme participants, meeting their needs and contributing to positive transformation of their lives.





A woman with dark hair tied up, wearing a green dress with red floral patterns, is pouring white milk from a large metal pot into a large metal can. She is standing outdoors in front of a light-colored wall with windows. The scene is brightly lit, suggesting daylight.

Impact Story

Frehiwot

# *Ethiopian Frehiwot successfully starts a dairy farm*





**Ethiopian Frehiwot is 40 years old and a mother of four children. She lives in the city of Hawassa and often struggled juggling the responsibilities of being a mother and running a business. Her work provided the family with a modest income but kept her away from home. When she decided to change course, it changed her whole life.**

Seven years ago, Frehiwot started a business in the spice trade. This meant she had to travel a lot, but she could not get away as often as the business required. It was impossible to combine travelling with caring for her family. After a few years of struggling for minimal financial gains, Frehiwot decided she needed a job where she could raise a fair income to support the family and still be there for her children. So that is what she did.

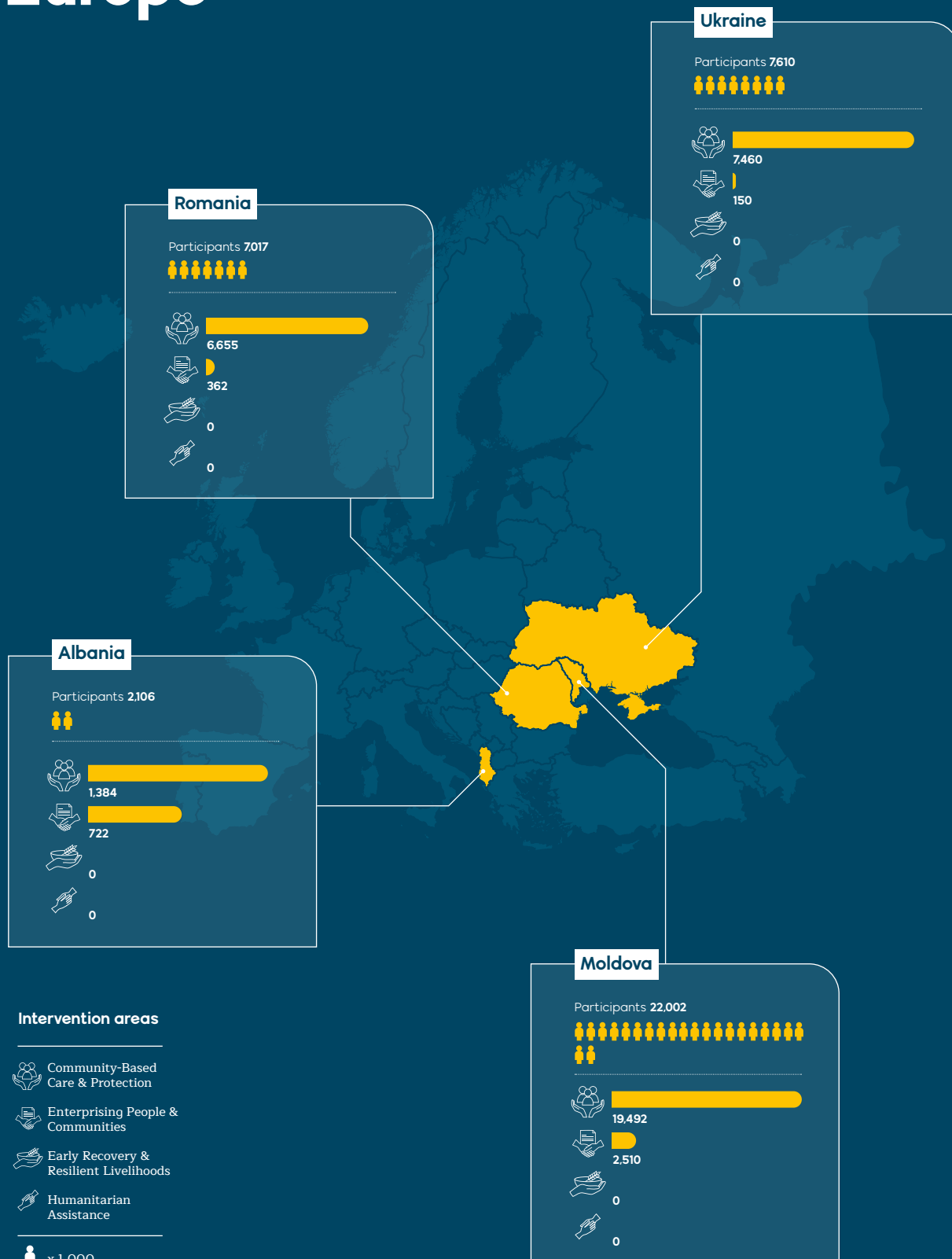
Frehiwot started a small traditional dairy farm with just one hybrid cow and one heifer. She did all the work by herself, without any equipment to support her. Frehiwot worked hard, but the milk yield, and their income were very low. Until one day, when a dairy consultant came along and offered his advice. He advised Frehiwot to seek out suitable training and additional equipment to support and improve her business. She seized the opportunity to attend a training course in dairy farm management provided by a partner organisation.

#### **Serious business**

Now Frehiwot owns more than ten hybrid cows, half of them producing an average of 25 litres of milk per day. Her business has grown into a serious enterprise. Besides producing her own milk, she buys over 100 litres of milk every day to make various dairy products such as butter, cheese and yoghurt. In the future, she wants to boost the dairy farm with even more cows, expanding the workspace and upgrading the farm with modern milking equipment, including milking machines. She also plans to build a better house for her family and rent a store in town to sell her dairy products. With the advice she received, she's on her way to realising her dreams.



# Eastern Europe



## 1.4 Eastern Europe

### Regional context

In Eastern Europe, 2021 was marked by consecutive waves of the COVID-19 pandemic. Societies were impacted in multiple ways, even though the worst economic crisis scenarios were avoided. Schools and childcare facilities were closed for a long time. This affected education outcomes and was especially hard for disadvantaged children who had no means to participate in remote lessons. Healthcare services were overwhelmed. During the fifth pandemic wave in October 2021, Romania and Ukraine were among the five countries worldwide reporting the highest number of daily COVID-19 deaths.

Labour migration rose again to pre-pandemic levels, fuelled by the recovering economies in Europe. However, in the domestic market, job opportunities and income of households remained weaker. Especially those whose income depended on temporary contracts and unofficial forms of (self-)employment were affected, as well as young people just entering the job market. Towards the end of the year, the increase in food prices and access to affordable energy became additional challenges, especially for the most vulnerable groups.

Geopolitical tensions continued to be an adverse factor, causing an energy crisis in Moldova and a new threat of war in Ukraine. For the national governments, 2021 was a year of elections and new government formations in Albania, Moldova and Romania – in some cases, this led to months of political instability.

A positive trend in the countries is the gradual strengthening of organised civil society. Regulatory frameworks have been improved to enable civil society to be part of

the public policy process, and we see this as a distinct asset, especially on a local level.

### Our work

Dorcas programmes in Eastern Europe develop local partnerships among churches, civil society organisations, entrepreneurs and local governments, and bringing them together in the vision of flourishing communities. In 2021, we launched a new training programme on Local Resource Mobilisation (LRM) for our Community Safety Net partners in Albania, Moldova and Romania. This was a first hybrid training experience for us, with online content and in-person meetings. The training courses are designed to build skills and practices in leadership, community engagement and joint action on local initiatives to improve living conditions and participation of older people and other vulnerable groups.

The private sector was engaged in our community development approach through inclusive entrepreneurship programmes, such as training young farmers in Moldova, job coaching for youth in Albania, and rural income development through self-help groups in Romania. In 2021, Dorcas started a new social impact investment initiative in the region (see the highlight project for the region).

Regional cooperation between Dorcas Country Offices was intensified, including joint advocacy campaigns – such as the Portraits of Power Campaign highlighting the value of older women. Exchanges between programme counterparts in the four countries yielded encouragement, practical support and new ideas.

More regional cooperation is planned on the strategic topics of capacity building, joint learning and adaptive programming practices.



## Highlight Project: Social Impact Entrepreneurship Development (SIED)

In 2021, Dorcas and Kom Over en Help started the Social Impact Entrepreneurship Development (SIED) initiative. SIED merges entrepreneurship, investment and social impact – particularly for those in need – in Eastern Europe. SIED is about social and economic investment, inclusion and impact: a multistakeholder effort from the private sector and civil society actors in cooperation with the public sector, local administration, communities and entrepreneurs.

Albania is one of the countries in which the SIED initiative was launched in 2021, in addition to Moldova and Romania. A multifaceted scoping exercise was carried out to identify viable SIED opportunities and to link these with social impact investors.

Through social impact investment, support can be provided to local producers of agricultural and other products from start to finish: starting their enterprise, production, processing, marketing and all that this

entails. Local producers develop a sound business case that is linked with the social impact services required and fuelled by diversified social impact investment.

SIED is a logical continuation of the social impact involvement of Dorcas in Albania. It can be used to support older people, Roma or others experiencing exclusion and chronic poverty and to develop micro-, small and medium-sized enterprises what are less dependent on grant funding. In addition, attention is paid to the legal requirements for starting social impact enterprises in Albania.

In Tropoja, a social enterprise was founded for the collection of medicinal plants, chestnuts and various kinds of berries. The enterprise is like a small hub, providing income to 40 families and seasonal employment to young people from surrounding villages. Through social impact investment, the enterprise is able to grow and expand its social impact.







Programme participants:  
**7,017 persons**

## **Romania**

2021 saw Dorcas Romania:

- ▶ Enable older people to continue to meet, socialise and work together at all our working locations. A special highlight was a dancing flash mob in the main city square of Cluj Napoca on the International Day of Older Persons.
- ▶ Strengthen, together with local partners, community safety nets to support older people in an unprecedented way.
- ▶ Help start a small business initiative in North-East Romania. The business delivers baskets with local food products to customers and invests part of its profit in social projects.
- ▶ Gain recognition for our work at a national level: our approach towards Roma inclusion is now included in the “Handbook of alternative models for the development of the activity to prevent child separation from the family”, created by the World Bank.
- ▶ Continue our Roma inclusion programme together with local communities. Roma women participated in training courses and were empowered, despite the COVID-19 context and online education challenges. Our team found smart solutions to help Roma children continue their education.
- ▶ Reach more than 5,000 people via the Blue Bucket Campaign, with hundreds of people donating food and new partners joining.



Programme participants:  
**22,002 persons**

## **Moldova**

2021 saw Dorcas Moldova:

- ▶ Reach and impact more than 22,000 persons through our activities in Moldova.
- ▶ Develop, together with local partners and communities, more community safety nets enhancing local cohesion and mutual support.
- ▶ Run its first awareness-raising campaign at the society level, presenting a Portraits of Power exhibition in the central square of Chisinau, drawing public attention to the value and dignity of older people.
- ▶ Enable 15 representatives from community-based organisations to develop local resource mobilisation plans as a result of a training held by Dorcas.
- ▶ Mobilise food resources from local communities through the third edition of the Blue Bucket Campaign. This national and regional level initiative mobilised more than 6,000 people to support people in need in their communities, and more than 3,200 people in need benefited from this support.
- ▶ Become more visible on a national level, establish an active social media presence and participate in TV news.
- ▶ Develop and strengthen our approach towards the development of children and their families through parenting support, entrepreneurship training courses, and intergenerational activities.
- ▶ Start a new project combining economic development, farmer business schools, and community mobilisation, providing farmers in three communities with new knowledge and skills. Some of them share their harvest with people in need via the Blue Bucket Campaign.



Programme participants:  
**7610 persons**

## Ukraine

2021 saw Dorcas Ukraine:

- ▶ Continue its operations and presence in Transcarpathia and Eastern Ukraine, despite COVID-19 challenges and mounting (geopolitical) tension in the Eastern part of the country.
- ▶ Develop a promising pilot project in Zaporizhya with a local partner organisation and with support from Poverty Stoplight. The pilot project uses the Poverty Stoplight approach and assists families experiencing chronic multidimensional poverty to self-assess their situation and devise their journey out of poverty with support from Dorcas, the local administration and a support system formed by local service and solution providers.
- ▶ Start a new OCHA-funded project close to the contact line in Eastern Ukraine linking the Dorcas Asset-Based Community Development approach and Dorcas' previous relief and nexus activities with strengthening local administration and social services to support older people and other vulnerable groups without adequate economic and psychosocial support.
- ▶ Strengthen its social empowerment and protection portfolio through new initiatives with pilots and track-record-building projects.
- ▶ Initiate systematic communication in all our activities with the newly formed "hromadas" or local authorities. One example is the implementation and coordination of the Blue Bucket Campaign, through which 20,000 people were reached.



Programme participants:  
**2,106 persons**

## Albania

2021 saw Dorcas Albania:

- ▶ Implement, together with partner organisations, two integrated programmes in the region of Korça and Tropoja in the region of Kukes.
- ▶ Further integrate community safety nets, future for children and flourishing families projects in geographically based comprehensive programmes centred around social empowerment and protection. These projects were linked with youth employment and agricultural, tourist and non-timber forest products based businesses. For more information on social impact investing, see the SIED highlight project for Eastern Europe.
- ▶ Reach and impact 2,106 people through our projects in 2021.
- ▶ Mobilise communities through the community safety nets approach, with more volunteers joining.
- ▶ Increase local resource mobilisation and cooperation with local actors, institutions and stakeholders.
- ▶ Increase the attention received in local and national media, raising awareness and positioning Dorcas as a catalyst and connecting organisation.
- ▶ Empower programme participants through capacity strengthening, mentoring and coaching.
- ▶ Improve the economic situation of programme participants through employment or self-employment.
- ▶ Increase the attention of local government institutions for vulnerable groups of people that Dorcas focuses on.
- ▶ Increase social impact and funding from a broader base of donors and resourcing partners, including local governments.

## 1.5 Capacity and Learning

### Capacity

Dorcas works to strengthen capacity so that sustainable change can be achieved. Besides strengthening the capacities of project participants and the communities they are part of, Dorcas also focuses on strengthening the capacity of staff, volunteers, key partner organisations and local actors. By doing this, Dorcas maximises the effectiveness of its efforts to serve those most in need. Capacity is strengthened through training, coaching, learning activities and co-creation. Given the ongoing COVID-19 crisis, some of these activities continued to take place online. A context analysis was done in Chemba, Tanzania, as Dorcas is expanding to work in that area.

### Highlights

- ▶ The Dorcas team in Egypt provided training in Asset-Based Community Development to five Community Based Organisations (CBOs), training in Aflatoun Life Skills to six CBOs and Project Management Training to three CBOs.
- ▶ Our team in Moldova undertook a course in Trust-Based Relationship Intervention to increase staff capacity in trauma-informed care so that they can better support children at risk. Our Moldovan team, together with our partner organisations, was also trained in Lobby & Advocacy, and training was provided to our partner organisations in Local Resource Mobilisation.
- ▶ In Yemen, our newly recruited staff underwent certified Hostile Environment Awareness Training.
- ▶ Training (both live and self-paced) was given to all Dorcas Country and International Office Project staff in the use of our new Project Cycle Management System database.
- ▶ Regional Learning Sessions in all three regions were provided that covered a variety of topics. For example, in the East Africa Regional Learning Session, one of the topics was the DREAMS approach and discussions centred around coordinating with different actors in value chains, including marginalised groups, access to finance, and maintaining equitable and sustainable markets.

### Monitoring, Evaluation, Accountability and Learning (MEAL)

Through planning, monitoring and evaluating our projects and programmes, we enable ourselves to be held account-

able and continuously learn. This year, like the previous year, data was collected in person – corona restrictions permitting – and where this was not possible, data was collected remotely (for example, via phone or online survey).

### Highlights

- ▶ Country Offices, together with the International Office, undertook annual programme adaptations and lessons learned sessions to evaluate implementation methods, determine where project and programme adaptations need to be made, and share lessons learned and insights.
- ▶ All MEAL staff were trained in KoBoCollect, an online data collection software.
- ▶ Context and Needs Assessment was carried out in Al-Helk and Aleppo in Syria and a baseline study of the Shashamane Inclusive and Enterprising Solutions Project was carried out in Ethiopia. A context analysis was done in Chemba, Tanzania, as Dorcas is expanding to work in that area.
- ▶ Research into the sustainability of our Oasis Community Centre in Egypt as well as research by a Dorcas intern who wrote her thesis on the topic of Adapting Dorcas' Community Based Disaster Risk Management approach to contribute to the Triple Nexus in practice.
- ▶ A number of projects measured progress made towards Dorcas' Long and Medium Terms Outcome. In the coming year, we will obtain greater insight into the progress made towards our organisational-wide Outcomes, which contribute towards the United Nations Sustainable Development Goals.
- ▶ Several evaluations were carried out, including an evaluation of our Community Centres in Syria and Lebanon, our Food Security and Livelihoods Project in Iraq, Personal Cash Aid project in Ethiopia and Menstrual Hygiene Management for Her project in Tanzania.

Dorcas' Theory of Change and Way of Working (WoW) was assessed by a team of external experts. Dorcas used the assessment outcome in the development of its Strategic Plan 2022 - 2025. In addition, Dorcas used the assessment to upgrade its Way of Working. The so-called WoW 2.0 will consist of a full reference library with support and co-creation services jointly developed and used by the International Office and Country Offices.



## Impact Story

Petru and Loredana

*Baking tradition  
catalyses change in  
a local community*





**Trușești is a small village in the north of Romania, but with a great tradition of baking natural and tasty bread. Petru (43) and Loredana (42) Paduret-Nechifor saw an opportunity to revive this old tradition and at the same time help the vulnerable in their community. So they started the project Fairytale Oven.**

‘We didn’t make things easy on ourselves’, Petru says. ‘We wanted to produce the “old clean bread” as before but without the addition of improvers. A bread fermented in peace, shaped by skilful hands and baked on the hearth over a hearty wood fire. We wanted to reinvest the profits in remedial programmes and creative workshops for disadvantaged children and in humanitarian actions for vulnerable children and older people.’

#### **Bumpy start**

However, the first few years were a bumpy start. It proved hard to generate a profit from baking bread, and Petru and Loredana ran up large debts. Although it was clear they needed help, they were still firmly committed to their idea. In 2020, a Community Development Centre opened its doors in the village. It organised after school care for children, meetings with older people and training for young families to learn to support themselves. Petru and Loredana took part in the training.

#### **“Produced in Trușești”**

In 2021, Petru and Loredana started testing different income generation ideas with their local partners. Their goal was still to reinvest the profit made in supporting the community. The outcome was “Produced in Trușești”. Under this brand, a group of small local producers work together to increase their access to the market. In October, they organised the first local fair in Botoșani city, where they served and sold tasty products. They also developed a basket with local products for delivery to subscribing customers in the Botosani district.

#### **Thankful and proud**

As for Petru and Loredana, their business now sells the best bakery products in the area, all made from local ingredients. And at last, they are generating a profit to invest in social projects. ‘We are thankful for the opportunity Fairytale Oven gives us to add value to our community and proud of what we have achieved together with our partners, many volunteers and close relatives and friends. Now we’re pleased to pass on the lessons we’ve learned to help other small producers gain access to the market.’



## Chapter 2

# Partnering for Change



**This chapter reflects on the contributions of the many people who support our mission and partner with us in the Netherlands and abroad.**

## 2.1 Introduction

Together with tens of thousands of individuals, communities, companies, churches, non-profit organisations, foundations, government bodies, and networks in the Netherlands and abroad, we are a thriving international movement. The contributions of this movement enable Dorcas to support the changes we want to realise.

The movement raised € 28.1 million in 2021 - about € 0.7 million more than in 2020 and € 2 million more than our budget for 2021\*. You can find a breakdown of the annual figures in part two of this report. There, at page 64, you can also find the desired and realised ratios regarding costs spent on objective, fundraising costs, management and administration costs. In this chapter, we inform you about our primary funding sources, how we work together with them, and the lessons we have learned.



**The Dorcas Movement in the Netherlands displayed in concentric circles**

## 2.2 Individuals and Communities

### The Dorcas Movement

Dorcas is proud to be a Catalyst and ConnActor in a movement in the Netherlands. This movement encompasses all people and organisations who support or represent Dorcas in any capacity, such as our employees, donors, shop customers, Dorcas-minded churches, partner institutions and, of course, our Dorcas Communities.

A Dorcas Community is a group of people who form a community that enables them to take concrete action in line with our mission. Examples include a group of volunteers in a Dorcas Shop, a working group of individuals exploring fundraising activities, members of a Dorcas-minded church or employees of a Dorcas-minded company. People inspire each other to participate and spread the word.

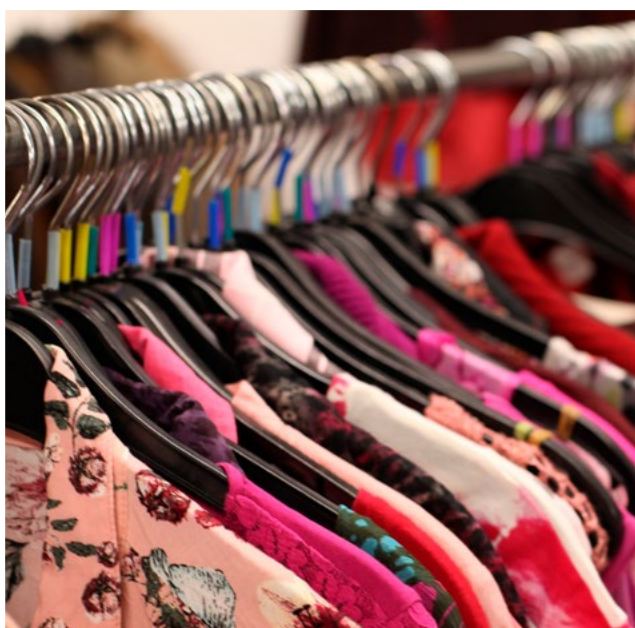
We see it as a two-way street – we need the movement to deliver sustainable change in the lives of those in need, but we also enable them to make the world a better place.

The Dorcas Movement in the Netherlands can be visualised in three concentric circles, as shown in the figure on the left.

How big is the movement? The following numbers contain some overlap, but still provide a good impression. We have 42 communities of volunteers in Dorcas Shops, with an average of 70 volunteers per community.

*\*Please note: all amounts related to the income stated in this Chapter are based on what we received in 2021. The grants from government and non-profit organisations, including churches, presented in the Annual Accounts are based on what we spent in 2021.*





There are 275 Dorcas Food Campaign communities, each consisting of about 30 volunteers. And there are 130 textile collection points, each serving about 250 addresses.

We see about 15,000 followers on the Dorcas social media feeds. There are 600 members of the online Dorcas Handcraft Community. We have almost 40,000 subscribers to the online Dorcas Updates and some 70,000 to the Hartslag magazine.

Our Dorcas Shops reach about 400,000 customers, a huge number with great potential for the Dorcas Movement. In 2022, we will develop a customer loyalty card to increase customer engagement and boost interest in the cause and work of Dorcas.

Our dream is a growing Dorcas Movement that will ultimately contain one million people.

### Strategic Choices

In mid-2021, we published the Strategic Plan 2022 - 2025 (see also the introduction chapter of this report). To serve, enrich and extend the Dorcas Movement in the Netherlands, this plan presents three strategic choices for the years to come:

- ▶ We will preferably work through Communities.
- ▶ We will work with a Supporter-Driven Attitude.
- ▶ We will work with an Enterprising Mindset.

Dorcas has an impact overseas, but also in the Netherlands with our shops. These are staffed by 3,000 wonderful volunteers. We treasure the extraordinary commitment they bring to their work and our organisation. Using the MAEX model, we created an overview of our social handprint in the Netherlands. This shows the impact of our volunteers' work in relation to the United Nations Sustainable Development Goals.



*Ronald van Dijken*

### Communities: Dorcas Shops

Each Dorcas Shop is managed locally and run by 20 to 200 volunteers. In December 2021, we reached a total of 42 shops with the launch of a new shop in Bolsward just before Christmas.

In 2021, we realised a monitoring system to better track and measure our circular impacts on a social handprint. This will strengthen our position in negotiations with local government bodies concerning waste management, locations for new shops and obtaining permits. It will also clearly demonstrate our impact on the circular economy, our social engagement and our contributions to ending poverty.

The outcome is summarised in the figure 'Social Handprint', which shows the impact of our shops in the Netherlands related to the Sustainable Development Goals (SDGs, see also Chapter 3).

The figure clearly demonstrates, among other things, the impact the Dorcas Shops have on SDG 3 (Ensure healthy

lives and promote well-being for all at all ages) and SDG 12 (Ensure sustainable consumption and production patterns).

In 2021, COVID-19 hindered our shops far more than we had expected when drawing up our budgets at the end of 2020. Unfortunately, we had to close our shops for more weeks than anticipated. However, we are grateful to our many volunteers across the Netherlands who, despite this setback, nevertheless found ways to powerfully contribute to our mission.

The figure below shows the income generated by Dorcas Shops since 2012. The impact of COVID-19 is obvious, but we are thankful for these results and proud of the resilience our 3,000 volunteers demonstrated.

Lessons learned include:

- ▶ When a shop's turnover decreases, the ratio between turnover and expenses becomes less favourable. The decreased profits experienced by some shops demotivated our volunteers.
- ▶ Although the resilience and willpower of our volunteers are still considerable, these are nonetheless decreasing. We could not recruit new volunteers as usual, and several shops struggle to find enough staff.

We expect that post-COVID, our volunteers' enthusiasm will return and increase fuelled by larger turnovers and profits. We will support our shops through good

## Social Handprint

Social Handprint produced by the MAEX model, showing the impact of Dorcas Shops in the Netherlands related to the Sustainable Development Goals.

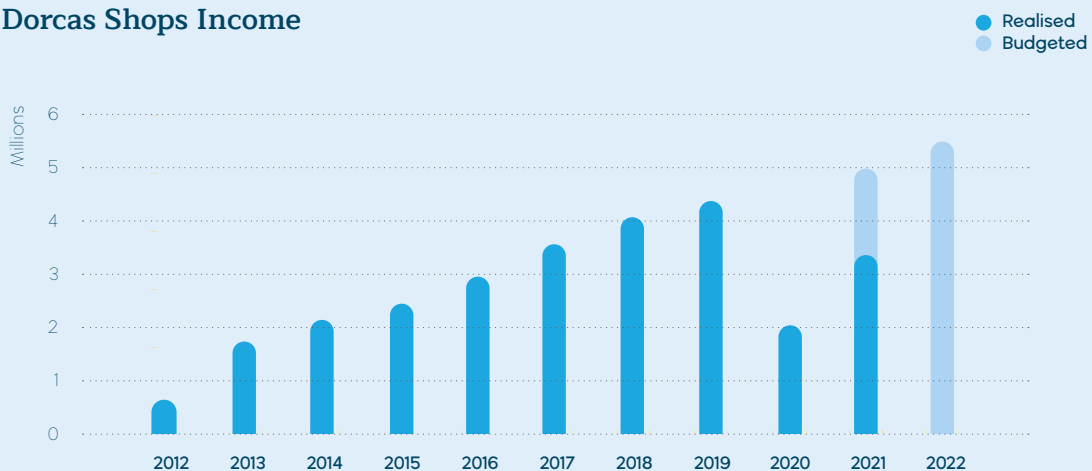


relationship management, and we expect to hire new volunteers through our new website [vrijwilligvoordorcas.nl](https://vrijwilligvoordorcas.nl). Finally, we will elaborate on a "volunteer journey" to gain a better insight into our volunteers.

## Communities: Dorcas Food Campaign

For over 25 years, the Dorcas Food Campaign has been held annually around the first Wednesday in November,

## Dorcas Shops Income



when many churches in the Netherlands celebrate Thanksgiving Day for Crops and Labour. Unfortunately, 2021 was very similar to 2020, as COVID-19 hampered our efforts.

In 2020, we had to turn the Dorcas Food Campaign upside down at the last moment: we transformed it into an online fundraiser. This gave us a natural opportunity to execute a long-awaited transformation: fundraising means we could avoid transportation costs and instead support local economies.

So, in 2021, we established a campaign focussed on fundraising only. In addition, we intended to catalyse many volunteer events – led by our 275 coordinators in over 600 supermarkets, churches and schools. However, COVID-19 led to the cancellation of all those activities.

So instead, like in 2020, we provided the coordinators and their Dorcas Communities with food lists with QR-codes, online collection boxes, local press releases, et cetera. In tandem with this, we delivered a direct mail action for donors.

The campaign resulted in a total of € 0.9 million, which is lower than in 2020, but higher than budgeted when we decided to cancel all volunteer events.

Lessons learned include:

- ▶ Supporters still question whether Dorcas should return to collecting goods in supermarkets. As we will maintain the campaign for fundraising only, we will develop inspiring materials to better inform our supporters.
- ▶ Online consultations with coordinators and instruction workshops work well. Many coordinators attended in person, whereas others saw the recording afterwards. We will continue to do this.
- ▶ Remarks and comments on emails and social media posts concerning our cause (sustainable change in the lives of those in need) and COVID-19 became increasingly negative. We will continue to respond positively and explain everything well.
- ▶ Comparing all online tools we offered – from social media posts, to Google Ads, to email marketing – email marketing scored best: it contributed 50 percent of total revenues.

Based on two years of experience with a transitioned Dorcas Food Campaign, we will elaborate on this Food

During the Dorcas Food Campaign, a wave of Dorcas blue ripples throughout the Netherlands as 8000 volunteers take up their positions. This year, the Dorcas Food Campaign switched from product collection to fundraising. Therefore good personal contact with the volunteers was vital. What did they think about this? And did they have any suggestions? We spoke with the volunteers during several webinars. Many of them had been involved in the campaign for years. Now they had to get used to the new approach, but most of them were still keen to participate. And even when, at the very last moment, COVID-19 restrictions prevented us from holding physical events, the volunteers came up with new ideas, and we still achieved a superb result. In

my view, this is a fantastic example of how Dorcas works: coming together with a lot of energy and enthusiasm to do something tangible for people in need.

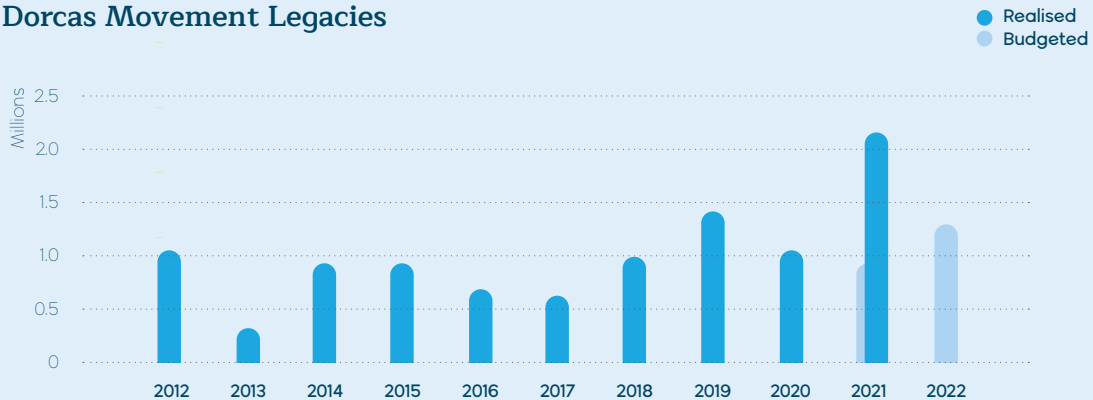


*Betty Hoekstra*





## Dorcas Movement Legacies



Campaign 2.0 concept in the first months of 2022 and then execute the result in November 2022.

### Donations

Legacies, in particular, stand out from the donor figures for 2021. Legacies give our supporters the unique opportunity to contribute to our cause even beyond their lifetime. Furthermore, Dorcas provides practical support for future givers to manage their legacy properly. In 2021, we received 52 legacies (49 in 2020), totalling € 2.1 million, which is the largest result in the history of Dorcas (see the figure above) - we are truly grateful.

Other income from private donations, churches, companies 2021 proved once again that our existing donors are exceptionally committed to our cause and that there is great potential for new donors. In 2022, we will execute more quantitative research into which factors contribute most to the retention of donors.

The commitment in 2021 of 168 (in 2020: 187) new individuals to a minimum five-year donation agreement reflects a level of trust that leaves us humbled. This was further reinforced by the warm conversations we enjoyed with private donors throughout the year.

2021 saw a relief campaign related to the COVID-19 pandemic. We launched this campaign jointly with the Christian Emergency Relief Cluster. We know that slow-onset crises are much more difficult to campaign for

than sudden-onset crises, and this COVID campaign was no exception. The relief campaign for Beirut in 2020, a sudden-onset crisis, resulted in over € 0.8 million, whilst the COVID relief campaign in 2021 resulted in € 0.3 million. Nevertheless, we are grateful for and proud of this result, especially given the many confusing discussions about vaccinations and government measures.

Although churches across the Netherlands faced another difficult year, we still received € 0.8 million funding through churches.

Companies in the Netherlands raised over € 1 million in 2021, which was below budget and 15 percent less than in 2020. We are still investigating the explanation for this result. In 2022, we will continue to invest in high-quality relationship management for corporate relations within the Dorcas Movement.

In 2021, we launched a new sponsor product for all new child or granny sponsors: a well-designed box with an attractive leaflet and a picture of the person sponsored. Furthermore, we experienced fruitful online consultations between sponsoring staff in the project countries and sponsoring staff in the Netherlands.

The total number of active donors in the Dorcas Movement in the Netherlands grew with 7,500 unto 74,000 at the end of December 2021.

## Online broadcasts

In a bid to connect – in COVID times – more people in more places to our work, we prepared a series of five online broadcasts to coincide with our 40th anniversary celebrations, called “Dorcas op de koffie”.

Furthermore, 2021 saw us launch a Dorcas Podcast, called Dorcast. In these, co-workers and professionals in the field talk through various subjects such as framing, the taboo on menstruation, and our Next Steps project in Romania. Dorcast was well received and so we will continue producing it in 2022.

## Social media, news updates and magazine

Through vivid testimonies – in words, images and video – we saw our Facebook audience grow by 13 percent to reach a total of 11,300 followers.

The creation of a solid Instagram feed saw a growth of 28 percent, and our follower base reached a total of 1,150 by the end of the year.

We paid special attention to our Twitter and LinkedIn accounts to target professionals in the sector. This resulted in 2,500 followers on Twitter and 3,000 on LinkedIn.

We continued to share stories – from staff, project participants and volunteers. The number of subscribers to the online Dorcas Updates doubled unto 39,500. A newly introduced email app enables us to tailor the content even better to the recipients. The donor journeys we applied

in 2021 help us to add first-givers, for instance from the Dorcas Food Campaign, to our base of subscribers.

We continued to publish a bi-monthly newsletter for volunteers in all our shops and a bi-weekly newsletter for volunteers at our depots and working groups. And each quarter, we provide all churches in our supporter base with relevant information.

Our “Hartslag” magazine saw us continuing the conversation with some 70,000 subscribers, including booklets targeted at companies, churches and sponsors. Some 1,700 subscribers received a bi-monthly prayer letter.

## Local Resource Mobilisation

In 2021, Dorcas could sustain and increase the mobilisation of resources in the countries where we work. The annual Blue Bucket Campaign in Eastern Europe is a superb example of this. Dorcas could support over 29,000 people through this counterpart of the Dorcas Food Campaign in the Netherlands. Over 6,000 people supported the Blue Bucket Campaign by donating food, financial support and their time. In Romania, new partners participated in this Local Resource Mobilisation initiative. In Ukraine, local authorities were intensively involved in providing food and consumption support as part of community-based safety nets for the older people, children and other vulnerable groups. The campaign continues to see increasing numbers of churches, schools, volunteers and companies join forces. And there is more: the campaign draws media attention, creates public awareness and evokes societal change.

Other examples include Mana Ltd in Romania, a Dorcas-owned social enterprise. Also in Romania, Dorcas helped to start a small social business. The business in North-East Romania delivers baskets with local food products to customers and invests part of its profit in social projects.

In 2021, we launched a new hybrid training programme on Local Resource Mobilisation for our Community Safety Net partners in Albania, Moldova and Romania. This combines online content and in-person meetings. Fifteen representatives of community organisations have developed Local Resource Mobilisation plans as a result of the training provided by Dorcas.



We cooperate with local partners and other entities, including individuals, private and community-based organisations, educational institutions and sports clubs in all countries we are active in.

## 2.3 Partners and Networks

At our International Office, we maintain partnerships with international governments, donor agencies and humanitarian and development networks. These partnerships are growing in importance both locally and internationally. 2021 saw Dorcas intensify these different types of partnerships in many ways.

### Partnering, localisation and capacity

#### Localisation

As ‘local as possible, as international as necessary’ is what Dorcas has made serious efforts to implement in 2021. For example, it developed a set of policy guidelines that were approved by Dorcas’ International Council in mid-2021. These guidelines are relevant to position Dorcas in the international playing field and, more importantly, in all countries where Dorcas is locally present, and often has been for years. More information about how this development contributes to realising change can be found in Chapter 1. In 2021, Dorcas began the challenge of updating its local partner capacity-strengthening process, and the fruits of this are expected in the next strategy period. We seek to realise a reciprocal, complementary way of assessing and strengthening the capacity required – of local partners and Dorcas – and with that strengthening our community-driven approach to development and humanitarian assistance.

#### Multi-stakeholder partnerships

Project Pride! in South Sudan was developed on the basis of successful previous collaborations with local and international partners under the Skills for Work project (e.g. See You Foundation, Light for the World, Help a Child, local TVETs). Pride! aims to ensure the inclusion of women, including those with a disability, through increased participation in decision-making processes and raised income through (self-)employment. In 2021, Pride! attracted financial support from the Hofstee Foundation (€ 100,000) and EO Metterdaad (€ 49,088). Dorcas con-

tinued to collaborate with local social enterprise partners and our Dutch partner Kom Over En Help to develop new entrepreneurship projects in Eastern Europe. These public-private partnerships are designed to bring about long-term change with a focus on new business models, innovation and market development.

### Growing funding base

Dorcas continued to grow its funding base among government bodies, non-profit organisations and foundations throughout 2021.

During 2021 Dorcas was not involved in any major emergency response, but it continued to be involved in short-term relief and protracted crises. Dorcas participated in the Dutch Relief Alliance (DRA)-funded Joint Response in South Sudan and Syria, and in acute emergency responses in South Sudan and Ethiopia. Start Network funded £ 201,452 to address drought in Borana, Ethiopia. Dorcas also led the DRA-funded (€ 815,410) innovative scaling project that builds skills, knowledge and a tool for Cash-Voucher Assistance in humanitarian aid. As a member of the DRA, we contributed to strategic discussions on localisation.

A COVID-19 subsidy from the Netherlands Enterprise Agency of € 97,114 granted to Dorcas and its project partners (Maji Milele, a social enterprise, local NGO North Gem Community Development and the County Government of Siaya) helped to mitigate the short-term effects and long-term impact of COVID-19 on the Siaya Water and Sanitation project.

#### Government subsidies

In 2021, government subsidies for our programmes totalled € 8.7 million. Successful project plans are prepared in a close cooperation between the Country Office (CO) and the International Office, and these make optimal use of the strong track record the Country Office has already established. UN-OCHA funded (\$ 124,000) a project in Donetsk, Eastern Ukraine, which builds on Dorcas’ previous experience and creates and strengthens community-based structures of care for vulnerable older people and female-headed households.

Financial support from governments and multilateral bodies – particularly the Dutch Ministry of Foreign Affairs via the Dutch Relief Alliance – remained key to



our operations. We also received a significant amount of funding from the European Union and several United Nations agencies. See further the Annual Accounts (part 2).

### Other non-profit organisations

The majority of our private grant funding (totalled € 5.4 million) comes from foundations and other non-profit organisations – a trend that continued throughout 2021. Our partnerships with Dutch charitable funds, including Dioraphte Foundation and Hofsteestichting, remain strong and successful. In addition, we received more than € 272,000 from EO Metterdaad for our programmes in Mozambique, Tanzania, South Sudan, Lebanon and Romania. Dioraphte Foundation continued their financial support (€ 85,000) for the Milk and Pasture Value Chain project in Makueni, Kenya. The partnership with Pharus Foundation grew stronger in 2021, not only financially but first and foremost through regular dialogue. In Egypt, Pharus Foundation funded (€ 155,909) a community-run Farmer Field and Business School, community kitchens and other village initiatives. In South Sudan, a grant of € 389,153 funds “cash for work” activities for rehabilitation of water points, construction and maintenance of roads, and preparing new agricultural lands.

### Dorcas Aid America

Through our fundraising activities in North America, we received a donation of \$ 66,087 for a project in Ethiopia that provides life skills and business development training and access to markets. Although COVID-19 severely restricted our efforts to develop relationships with Amer-

ican foundations, it also forced us to reflect on the need to find new fundraising models. In 2022, we will explore new funding opportunities.

### Networks

Cooperation continues to grow in importance in humanitarian and development work. That is why Dorcas actively participates in networks where we can get to know other organisations, learn from each other and join forces. These networks are international and European but also local, in the countries where Dorcas is working, and in the Netherlands, where our International Office is located.

### Inclusion of marginalised groups

Leave No One Behind (LNOB) is a platform within Partos, the Dutch membership body for organisations working in international development. LNOB develops, shares and promotes knowledge, innovative solutions and policies that contribute to ending poverty and exclusion. It has a special focus on the visibility of marginalised groups. In 2021, Dorcas assumed a leading role in running this platform. Through our participation in the Dutch Coalition on Disability and Development, we contribute to developing and sharing knowledge and policy influencing on disability inclusion. We increased our participation in the HelpAge network, where we jointly advocate for the rights of the older people and share knowledge.

### Humanitarian networks

Our participation in the Dutch Relief Alliance remained

Designations and Sources of Dorcas Grant Funding in 2021						
Designations	International Office		Country Offices		Total	
Relief	€ 2.7 million	46%	€ 4.1 million	50%	€ 6.8 million	48%
Development	€ 3.1 million	54%	€ 4.2 million	50%	€ 7.3 million	52%
<b>Total</b>	<b>€ 5.8 million</b>		<b>€ 8.3 million</b>		<b>€ 14.1 million</b>	

Sources	International Office		Country Offices		Total	
Government	€ 3.9 million	67%	€ 4.8 million	57%	€ 8.7 million	62%
Other non-profit organisations **	€ 1.9 million	33%	€ 3.5 million	43%	€ 5.4 million	38%
<b>Total</b>	<b>€ 5.8 million</b>		<b>€ 8.3 million</b>		<b>€ 14.1 million</b>	

\*\* Other non-profit organisations is excl. churches



Our campaign for the rights of older people emphasises that this cannot be achieved without their involvement. The main recommendation in our *Report on COVID-19 and the Rights of Older*

*People* is to: 'Listen to the voices of all older persons. Acknowledge their capacities, leadership, knowledge and resilience.'



*Nico Smith*

crucial in the past year. With this coalition of 14 aid organisations and the Dutch Ministry of Foreign Affairs, we responded to crises in Yemen, Syria and South Sudan. We continued our membership of the Christian Emergency Relief Cluster through which we jointly respond to humanitarian crises with the Dutch Christian organisations EO Metterdaad, Help a Child, Tearfund Netherlands Woord en Daad and ZOA. As a member of the Start Network – an international network of 42 members that aims to transform humanitarian action through innovation, fast funding, early action and localisation – we responded to drought in Borena, Ethiopia. We bolstered our knowledge on innovation in humanitarian work through our participation in the Dutch Coalition for Humanitarian Innovation and KUNO platform for humanitarian knowledge exchange.

#### **Development (Christian) sector networks**

In 2021, we strengthened our participation in and contribution to several networks that represent the (Christian)

development sector, namely EU-CORD (a network of 25+ European relief and development agencies), Prisma and Partos.

#### **Thematic networks**

We continued to be part of thematic networks close to some of our key thematic areas, such as the Netherlands Water Platform, PerspActive (focussing on youth employment and economic development), Christelijk Platform Oost-Europa (a Christian platform of organisations working in Eastern Europe) and Aflatoun (child social and financial education).

#### **Local networks**

In the countries where Dorcas works, our Country Offices have increasingly engaged in numerous networks. Some of these are local counterparts of the international networks mentioned above, such as EU-CORD Kenya, HelpAge Moldova or PerspActive Iraq.

## 2.4 Lobby & Advocacy

In 2020, Dorcas decided to revive its Dutch and international policy influencing activities. In 2021, this really began to take shape. A lobby & advocacy strategy was developed, which articulates our decision to advocate for inclusive access to basic services for marginalised groups. These groups include, but are not limited to, older people, people living with a disability, ethnic minorities – such as Roma – and geographically marginalised groups. In addition to this key advocacy theme, Dorcas also advocates for space for civil society actors and the relevance of faith-based actors in development and humanitarian support.

Over the year, we fully implemented a campaign for the rights of older people, a campaign that runs from October

2020 till October 2022. In this campaign, Dorcas raised awareness for the dignity and rights of older people, and the fact that they are often overlooked in the policies and practices of governments and humanitarian and development organisations. As part of this campaign, we launched a new edition of Portraits of Power: a series of portraits – pictures as well as stories – of powerful older women.

We also developed and launched our Advocacy Guide for implementing lobby & advocacy programmes. Furthermore, we intensified our participation in lobby & advocacy networks, such as HelpAge, EU-CORD and Prisma. And in line with our lobby & advocacy strategy, we started the recruitment process for a full-time political adviser, who we hope to appoint in the first quarter of 2022.









A photograph of three women smiling for a selfie. The woman on the left is holding a glass of wine. They are standing in front of a decorated Christmas tree with blue and white ornaments and lights. The background is a doorway with a star decoration.

## Impact Story

Volunteer Arpine!

*'In the Dorcas Shop,  
we do so much more  
than just sell things'*





**In 2010, I came to the Netherlands for the first time after fleeing Armenia with my family. My children were two and eight years back then. Our asylum procedure lasted for years. It was a difficult period. We lived in institutions for asylum seekers and “child-friendly” prisons throughout the country. It is not a great way to live. You’re always locked up. There are cameras watching you in all the common areas, and you have no real privacy.**

After more than 18 months, my husband was suddenly arrested. We did not know why. They said he would be back in a few days, but those few days turned into six months. We did not fully understand what was happening and why. We did not speak Dutch. We really wanted to learn the language and work, but were not allowed to because we were to be sent back. When my husband was finally released, he suffered from severe anxiety. He was so afraid to be arrested again that he wouldn’t even go outside.

After years of uncertainty, we finally received our residence permit, and sometime after that a house and benefits. This was an unusual situation for us. We did not feel comfortable being dependent and wanted to work for our money, so we immediately started looking for a job. But without work experience in the Netherlands, this proved to be difficult. That is why we started volunteering at the Dorcas Shop in Katwijk.

After a while, my husband and I have both found jobs. But we stayed on for Saturdays at Dorcas. It’s just too much fun to stop. We feel at home. Having a purpose and meaningful activities really improved my husband’s mental well-being. He really came to life in the shop. We do so much more than just sell things. We also give advice, and we listen to our customers. It’s a community where our opinion is valued by the other volunteers.

In the Netherlands, I see there is a way for everyone to participate and that every person is valued. I see disabled people loving their lives. In Armenia, things are much harder for people who are ill or old. I know a Dutchman who, at 91 years of age, still has the strength to learn how to use a computer. Elderly people in Armenia often don’t get the chance to think about learning new skills or enjoying their lives. However, that is not the future I see for myself. Now I am free and enjoy life. You see, I am already a real Dutchwoman!

*Last summer, Paul Bekkers visited Arpine in the shop. He is a special envoy in the field of mental health and psychosocial support at the Ministry of Foreign Affairs.*



## Chapter 3

# Facilitating Change



**This chapter provides insights in the progress we made at the level of our ambitions and in our organisational management and quality.**

## 3.1 Introduction

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Sustainable change in the lives of individuals and their communities is the hope we share with people who are marginalised due to poverty, exclusion, or crisis. This vision that inspired our founders 40 years ago still inspires us now. It drives us to regularly examine how we work and to be on the lookout for relevant improvements. We did this during the last strategic period (2019 - 2021), and we will do so even more systematically in the next strategic period (2022 - 2025).

In this chapter, you will learn more about our organisational ambitions and what we achieved over the last three years, especially in 2021. We will elaborate on developments in our organisation, our management and governance, what we achieved in quality management and how we shaped our corporate social responsibility.

## 3.2 Sustainable Development Goals

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Dorcas fully supports and continues to work towards the UN's Sustainable Development Goals (SDGs) – an international development agenda established by some 190 United Nations Member States. Further information about how we contribute towards specific SDGs is given in the table on the following page.

## 3.3 Our Strategy

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In 2019, we launched a new strategy period to meet the needs of the modern-day humanitarian environment. The changes we envisioned to our internal operations and structures, and the focus areas we determined for our international programmes, proved vital in navigating the pandemic years. Accordingly, our 2019 - 2021 Strategic Plan centred on four key ambitions. Our progress in relation to each ambition is summarised below.

### Ambition 1

**Our Impact is felt by the most vulnerable across all Dorcas programmes: people and communities are enabled and empowered to flourish.**

Over the last three years, we have had a positive impact on many vulnerable people and communities in the geographic areas where we work. We could increasingly focus on people who are (severely) marginalised. Furthermore, we took important steps to reach out effectively to the most vulnerable people and communities by working on different levels – individual, community and society – and securing positive changes. The establishment of many community safety nets proved to be crucial in this regard. It was not always possible to contribute to lasting and sustainable change due to (new) adverse circumstances in society and the personal lives of people who participated in the Dorcas programmes. In 2021, we reviewed our programme approaches and intervention



Our relief and development programmes contribute to the immediate and long-term alleviation of poverty, improved food and water security, and resilient livelihoods with a focus on vulnerable and crisis-affected groups. In 2021, several countries saw a further increase in fragility, with large numbers of people falling (back) into deep poverty and high food insecurity. Women and children endure the worst of these problems. This underlined the importance of Triple Nexus and gender-sensitive programming in the different countries where we work.



Our early recovery and resilient livelihoods programmes pay special attention to climate-smart agriculture and the improvement of water, sanitation and hygiene (WASH) systems. In 2021, we implemented such programmes in Mozambique, Tanzania, Kenya, South Sudan and Ethiopia in ways that stimulated local entrepreneurship and contributed to resilience at a community level. Through COVID-19 awareness-raising and health messages, we also promoted good hygiene and sanitation practices in close collaboration with municipal governments.



Across our countries of operation, we seek to reverse the exclusion and stigmatisation of marginalised groups in society. This is captured in the crosscutting theme “social inclusion” at Dorcas. This drives us to work with vulnerable older people and minority groups, like Roma, in Eastern Europe. In the Middle East (more) access to rights and services for women and girls is prioritised. Vulnerable women learn how to read and write, and gain life and entrepreneurial skills. Meanwhile, psychosocial support and awareness-raising interventions address traumatic experiences and harmful practices. In countries like Iraq and Ethiopia, our programmes stimulate social cohesion to promote peace between different groups.



In different contexts – ranging from Syria to Ethiopia and Moldova – we offer entrepreneurial and employability training for all. We always seek to enhance local businesses and improve access to markets. Our community-based programmes enable business owners and communities to get together and identify strengths, pool resources and develop best practices. This ultimately secures a better price for their products and a better place in the labour market.



areas to see where they can be improved in terms of coherence, evidence and impact. We have completed and operationalised a Dorcas Results Framework, which enables us to better define and measure the long-term outcomes in our programmes. We also improved the learning cycle within Dorcas, with more targeted evaluations as well as regular aggregated overviews and analyses of major lessons learnt. Further, we improved our emergency response capacity at the International Office and in high-risk countries. We also strengthened our collaboration with other actors to improve our response in crisis situations.

Overall, we can say that we made important steps in achieving this ambition, although we still need more time in the next strategic period to prove the evidence of our impact. That said, our interventions at the society level still feel short-lived and have therefore become a priority area in the new strategic period.

### **Ambition 2**

**Dorcas is known for and positioned as a key player/partner in community-based inclusive development and disaster response.**

Not only have we worked on improving our approaches and capacities in community-based inclusive development and disaster response, but we have also taken a big step towards profiling ourselves in this regard. A corporate positioning policy became operational and support capacity towards Country Offices was strongly improved. Country Offices strengthened their position by active involvement in different networks and gaining interest from different donors. The combination of piloting, track-record building and useful documentation of our programmes and expertise is really helpful. We have become part of various consortia and we are increasingly seen as an organisation with added value. We also developed our Lobby & Advocacy Strategy, and took some initial steps in implementing it. In various countries, we held successful campaigns and launched new advocacy strategies. However, we still need to build more capacity and expertise in this area.

We have made real progress in laying the groundwork to achieve this ambition. Various internal reports make it clear that Dorcas is better known and positioned in the

Netherlands as well as in the countries where we are active. However, it is not easy to determine the extent to which we have achieved this ambition.

### **Ambition 3**

**Dorcas is able to mobilise communities, resources and funds to support transformative change in an accelerated and sustainable manner.**

The Dorcas Movement, in the Netherlands but also worldwide, brought supporters and partners together on actions towards transformative change and to respond to major global crises. Although COVID-19 initially hampered our ability to mobilise communities, resources and funds, in the end, it stimulated new and creative ways to achieve even more. We diversified our funding further and even surpassed the financial ambitions of the Strategic Plan 2019 - 2021. This also contributed to a solid financial position.

The Dorcas Movement not only grew in terms of awareness but also in size and scope. The number of Dorcas shops in local communities has increased to 42 in total (from 37 in 2019). A real highlight was the large growth in individual donors that rose from 41,000 in 2019 to 74,000 by the close of 2021. Although we certainly had disappointments in proposal submissions, we were able to develop a high number of proposals and these efforts were quite successful. In 2020 we became ECHO certified, which increased the possibilities to partner with them as well as others. Also, at a national level, all Country Offices have local resource and partnership strategies and a growing portfolio of (potential) partners and funds.

We are thankful that we could accelerate the mobilisation of communities, resources and funds over the 2019 - 2021 period and have achieved this ambition in our Strategic Plan.

### **Ambition 4**

**Dorcas establishes itself as a professional organisation.**

Over the past few years, a lot of groundwork has been done for organisational policies, processes and systems, not to mention ISO/Partos and ECHO certifications in 2020. This was completed in 2021 and largely operationalised at both the International Office and

Country Offices. Our support teams (Programmes, Partnerships, HR, Finance, IT, MEAL) are once again at full strength.

We have grown into a more future-proof organisation, as mentioned in our Strategic Plan 2019 - 2021. Over 90 percent of the key action points to develop a Quality Management System, have Strong and Devoted Leadership and become a Learning Organisation have been realised. This has provided a firm foundation for the start of the new strategic period 2022 - 2025.

### Strategic Plan 2025

In June 2021, Dorcas finalised an intensive participatory process to develop and approve the Strategic Plan 2022 - 2025. All Country Directors and key international and country staff participated in this process. Ample time was taken to discuss strategic topics in separate online sessions and to ensure joint understanding and co-ownership for the strategic decisions taken on these topics. Each Country Office also developed a strategic multi-annual plan for their context, aligned with the overall Dorcas strategy. The C&RM department, main activities in the Netherlands, did the same. These plans were approved by the Executive Board and form the basis for the country/departmental annual plans for 2022 and beyond.

## 3.4 Risk and Opportunity Management

Our periodic risk assessment maps out which risks may occur when and how they are likely to impact our operations. In 2021, we operationalised a risk monitor to ensure that we take timely preventive and mitigating actions and to determine who is responsible for specific actions. The same top five risks as in 2020 were identified:

- ▶ A sudden and persistent drop in income
- ▶ Negative publicity
- ▶ Mental or physical injury to Dorcas staff or project participants
- ▶ Kidnapping of staff, volunteers or project participants
- ▶ Fraud and corruption

The following preventive and mitigating measures were taken:

### Profit and loss management

Temporary closure of the Dorcas shops and other COVID-19 related events resulted in a shortfall of about € 1.4 million in our budgeted income. However, as this was anticipated, it could be managed. Financial updates and mitigating measures were regularly reviewed and adjusted where necessary. How Dorcas hedges its main risks and uncertainties is stated in Part 2, Annual Accounts at page 67 ('Reserves and Funds').

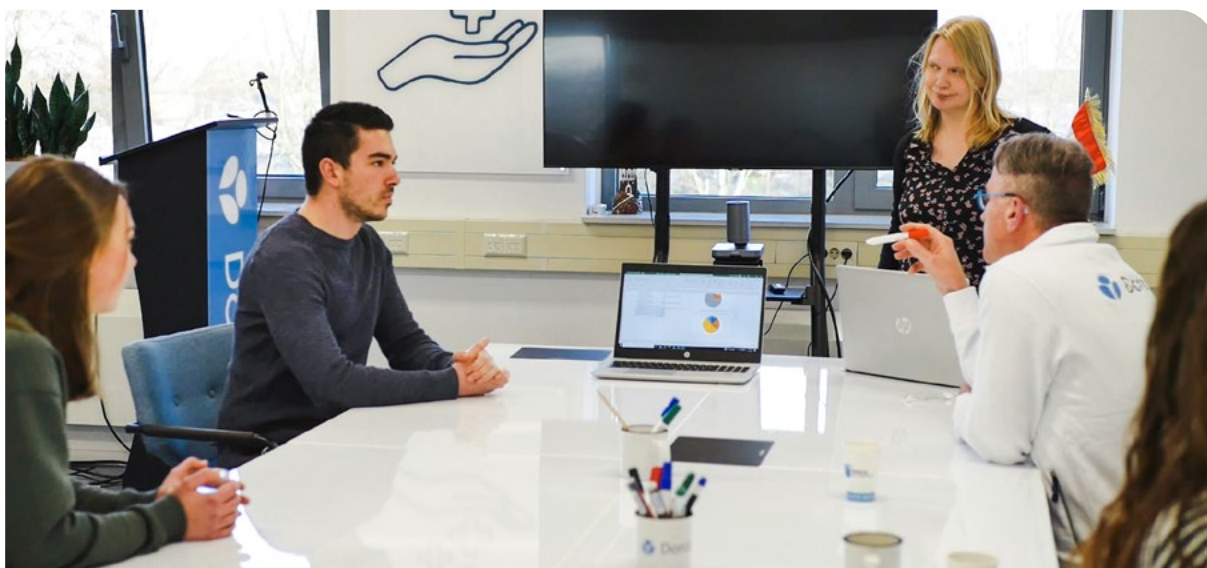
### Crisis Communication

With the experiences in crisis communication from 2020, we continued quick and open communication with our supporters and partners. This was done in various ways, through our website, social media, email and post. We also ensured regular and ongoing contacts with our project participants, so they felt seen and heard while experiencing relevant support.

### Safety and Security

All Country Offices in high-risk countries finalised their Safety and Security Plans in 2021 and received appropriate and contextualised training. Dorcas makes use of a specialised agency, which offers advice, support and training in this regard. Dorcas decided to give priority to high-risk countries, while medium/low-risk countries will receive more support throughout 2022. Furthermore, in 2021 staff at both the International and Country Offices had to work partly or mostly from home. Digital tools to reach and communicate with each other have also improved.





### Anti-Fraud and Corruption

In 2021, we started the implementation of our anti-fraud and anti-terrorism policies developed in 2020 to reduce risk and further protect the rights of our programme staff and participants. This new set of policies – to be used in conjunction with our Integrity Policy and Code of Conduct – aims to make the internal and external complaints process explicit, strengthening our commitment to confidentiality. You can read more about this under Section 3.8.

We estimated our risks carefully and scored them (probability x impact) in an extensive risk-management analysis. A further 15 risks were identified and mitigation measures remain in place.

## 3.5 Organisational Development

### Systems, structures and IT

After ISO/Partos certification in 2020, and approval of the organisational design for Dorcas, more progress was made in 2021. All IT systems have been renewed, data transferred, and roles and responsibilities made clearer. Applications have been implemented to support Customer Relationship Management and Project Cycle Management (including the Dorcas Results Framework)

and for Human Resource Management. This required quite an effort from the organisation, both in time and financial investment. However, this was necessary as a thorough preparation for the new strategic period 2022 - 2025 because structures and systems are required for the things we want to realise in the coming years. These will enable us to organise and offer the right support to our Country Offices and facilitate smooth collaboration across the organisation.

Equally important, our HR and Finance teams are once again at full strength and better positioned to play their part within Dorcas. In 2021, the IT department was established and it provides services to the International Office, Country Offices and the shops. The IT manager is also a member of the Dutch Management Team.

### Human Resources

In 2021, the HR team developed an integral approach to HR across the organisation and worked on the following improvements:

- ▶ The team consists of HR officers – responsible for HR administration and systems, and HR business partners – advising and supporting Country Offices and departments.
- ▶ Introduction of AFAS HR system throughout the organisation. The implementation, also in the Country Offices, was finished before the end of the year. This system helps provide a good overview of all Dorcas staff (who, where, what do they do), and offer better



care and support for their well-being and further personal development.

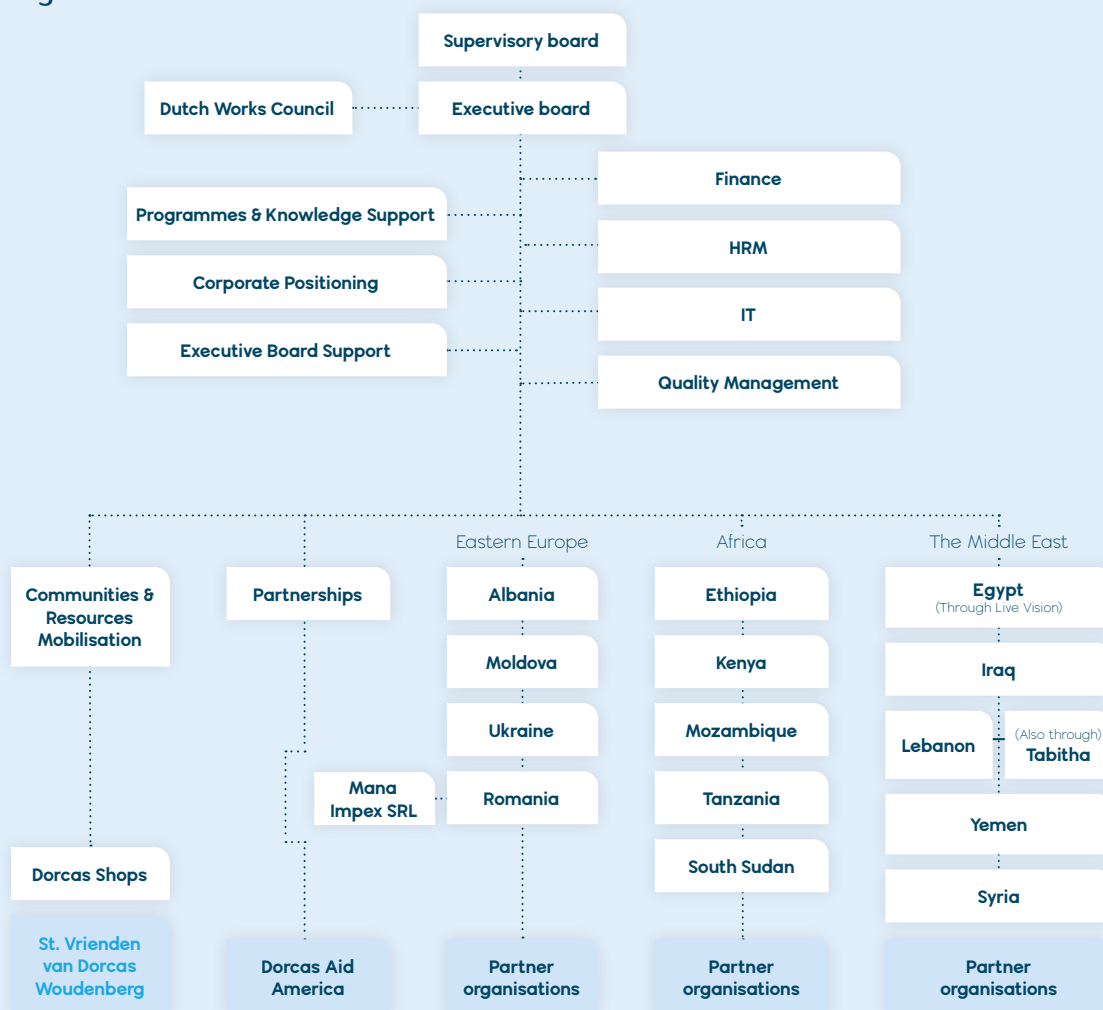
- ▶ Benchmarking of salaries in the Country Offices was completed. This was quite an intensive process. In 2022, this same practice will be rolled out for staff at the International Office in the Netherlands.
- ▶ A (generic) Job Profile Framework was developed and agreed upon for all functions in the Country Offices. This framework can be adapted to different contexts but offers a more integral approach to the various job profiles we have within the organisation. A similar process was previously completed for the International Office.

## 3.6 Our Governance

Dorcas Aid International is a Dutch foundation (Stichting) registered in the Netherlands as a Relief and Development Agency. Our organisational structure, which you will find in the chart below, has been slightly adjusted for 2021. Dorcas has a remuneration policy with salary scales and increments. See pages 84-87 for a full account of the personnel expenses and directors' salaries.

Since 2018, the conduct of our leadership teams and external Supervisory Board have been assessed separately (see table below). The division between executive and managerial responsibilities and supervisory duties is a

### Organisation Chart



Responsibilities	Persons-in-Charge
Supervisory	Supervisory Board
Executive	Executive Board
Managerial	Country Directors, Managers

prerequisite for all foundations registered under Dutch law. Annex A contains a full list of all members of the Executive Board and the Supervisory Board and their (additional) positions.

### Executive Board

The Executive Board consists of the Chief Executive Officer (CEO) and Chief Operations Officer (COO). Together, they act as an independent governing body and are responsible for the organisation's overall performance. The CEO is the chair of the Executive Board and is primarily responsible for our organisational strategy and external positioning. The COO oversees daily decision-making and related concerns.

The Board's mandate is determined by government regulations as well as the Dorcas constitution. All work conducted by Dorcas staff must be authorised by the Executive Board in keeping with international procurement regulations.

### Country Directors

A Country Director (CD) is in charge of supervising the programme and associated projects in his/her assigned country. He/she is responsible for managing a team of country staff and is the face of Dorcas Aid International around the world. The responsibilities of all 13 CDs are listed in an externally registered Power of Attorney (POA) document. In addition to the POA, our management charter defines the mandate of the CD based on our organisational structure.

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

### Partner Organisations

Dorcas works with local partner organisations across our countries of operation. These relationships fall under the

jurisdiction of the CDs, based on an agreement between the CD and the director of the partner organisation.

### International Management Team

The International Management Team (IMT) issues tactical and operational decisions with international ramifications. It also discusses urgent strategic issues to be presented at the annual meetings of the International Council. The IMT is made up of all seven members of the Dutch Management Team, three CDs - one from each region (Africa, Middle East, Eastern Europe) and the Executive Secretary. It meets every four weeks.

### Dutch Management Team

The Dutch Management Team (NL-MT) includes the Executive Board and managers of our Finance, Programme and Knowledge Support, Community and Resource Mobilisation, Partnerships and Human Resources, and IT departments. The NL-MT meets every four weeks to discuss matters within the jurisdiction of the International Office and the work of Dorcas in the Netherlands, including strategy, policy and risk management.

### International Council

The International Council (IC) – made up by the NL-MT, 13 CDs and the Executive Secretary – is the platform within Dorcas to discuss all strategic decisions concerning the whole of Dorcas. The Executive Board has formal and final responsibility for such decisions, but preferably makes strategic decisions with the consensus of all members of the IC. Internal advisors with specific expertise also take part in the IC meetings. The IC meets twice a year.

### Works Council

Dorcas has a Works Council comprising five (elected) staff representatives. This council is a mandatory legal requirement in the Netherlands for organisations of our size. The Executive Board usually meets every two months with the Works Council, or more if needed. Subjects discussed included HR issues and issues pertaining to the Dutch Works Councils Act. In 2021, the Works Council gave constructive advice to the Executive Board on several matters concerning organisation and staff. The Works Council also meets twice a year with representatives of the Supervisory Board.

### Supervisory Board

An external Supervisory Board (SB) monitors our organisational activities. The SB has the power to approve adjustments to the Dorcas constitution, strategic plans and budget, and to hire and fire members of the Executive Board (EB). It is also responsible for advising the EB on key strategic decisions against set objectives. The SB assumes these duties over the course of four annual governance meetings and two additional in-depth policy meetings. The SB periodically evaluates its own functioning, usually once a year.

All SB members work on a voluntary basis and bring years of expertise to the table. Learn more about our members in Annex A of this report.

In 2021 topics of discussion included:

- ▶ 2020 Annual Report
- ▶ (Quarterly) Financial reports 2021
- ▶ Strategic Topics and Strategic Plan 2022 - 2025
- ▶ Revised Dorcas Identity Statements
- ▶ 2022 Annual Plan and Budget
- ▶ Latest Auditor's Report and issues related to compliance

- ▶ Governance Structure – in the light of future developments
- ▶ Revision Dorcas Constitution
- ▶ Regular updates on developments/COVID-19 in the Netherlands and Country Offices
- ▶ Collaboration Dorcas – ZOA in South Sudan
- ▶ Performance of Executive Board members
- ▶ (Upcoming) Vacancies in Board of Supervisors

### Audit Committee

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

### Nominating Committee

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





## 3.7 Quality Management and Compliance

### Upholding Quality

Improving and maintaining quality in all our programmes and processes has been a focal point over the last few years, and also in 2021. We have invested a lot of time and energy to make this happen. This has become even more important as the nature of our work is becoming increasingly complex, and compliance with various international standards has become more demanding. We finalised the Dorcas Results Framework for our Monitoring and Evaluation for Learning and Accountability (MEAL) and incorporated it in the Project Cycle Management (PCM) system.

### Quality Management System

In 2021, the quality management system (QMS), designed in 2020, became fully operational and 95 percent completed. Two topics will be finalised in 2022: (1) internal audits will become integral audits, as the QMS forms a framework for all quality norms in our organisation; (2) improvement monitoring, which in 2021 initially focussed on key improvements, will be extended to other issues as well. Ownership of improvement actions has become clearer to ensure that findings are followed up.

An overall supplier review policy was missing in 2021 but will be created in 2022 and linked to the purchase process.

A Strategic Progress Framework, consisting of quarterly reports and result indicators across the organisation, is completed every quarter by Country Directors and departmental managers. It is discussed by the Executive Board and Country Directors and in an aggregated form within the International Management Team. In 2022, a management dashboard will be developed that will automate the measurement of strategic progress indicators as much as possible. Internal projects are monitored closely and are on the agenda of every Dutch or International Management Team meeting, depending on the type of project.

### Complying with International Standards

Dorcas adheres to several international and country-

specific standards on humanitarian action. The professionalisation of our QMS has greatly aided our compliance with the following standards:

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

Dorcas also worked in 2021 to make all procedures and systems compliant with the Core Humanitarian Standard (CHS). In 2022, an external CHS audit will be performed at the International Office and several Country Offices with the aim of becoming CHS certified in 2022.

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

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

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

## 3.8 Corporate Social Responsibility (CSR)

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Our compliance with international standards is closely linked to our identity and core values. Care for people, their communities and society begins with our own organisation. It concerns our behaviour towards our stakeholders as well as our planet.

### **Our Commitment to Integrity and Accountability**

We strive for an organisational culture characterised by respect towards each other and the high ethical conduct of those that represent Dorcas and partner with us. This is why Dorcas uses an Integrity Framework (including a Code of Conduct), which applies to all Dorcas employees, interns, consultants, partners and volunteers. It also applies to Dorcas as a “good employer” and ensures good working conditions and a safe working environment. Only in a socially safe climate can integrity issues be discussed openly, and joint actions be taken to realise improvements and reduce risks. Integrity Focal Points have been appointed and trained to facilitate this at both the International Office and the Country Offices.

In 2021, Dorcas also approved the guidelines to promote and facilitate Accountability towards Affected Population (AAP), as part of the wider Dorcas Quality Framework. These guidelines focus on the rights, dignity and protection of an affected community in its entirety. Dorcas not only identifies and addresses the needs and vulnerabilities of members of affected communities, but is also committed to recognising and harnessing the capacities, knowledge and aspirations of those communities. That specifically applies to people who are marginalised to ensure that they are engaged and included in all our projects. In 2022, all Dorcas staff and partners will be trained in the consistent operationalisation of these guidelines.

As part of the AAP, the Feedback and Complaint mechanism has been revised, approved and introduced to the entire organisation. In 2022, this will be implemented further and used in a systematic way towards all intended users, so they feel safe, are aware of feedback channels and know how to use these. Locally reported incidents are handled by the Country Offices, and have

led to local improvements where relevant. Due to the shops closing in the Netherlands, there were fewer complaints from volunteers/shops than usual in 2021 (36 versus 53 in 2020). Dorcas keeps a register for financial irregularities, but in 2021 no serious financial issues did occur. Complaint registration throughout the whole organisation will become more formalised in 2022 to ensure that complaints are processed properly and on time. That will also provide us with a better overview and analysis. Dorcas takes complaints very seriously and uses these as input for continuous improvement.

### **Our Commitment to Sustainability and Improved Resilience**

Dorcas is deeply concerned about the effects of various crises in the world, in particular for vulnerable and marginalised people and their communities. Such crises reinforce the large socioeconomic differences that exist. These can only be addressed through the involvement and joint action of all stakeholders. In both bigger and smaller things, Dorcas wants to play its part.

Our programmes contribute to greater sustainability and improved resilience through technical, social and economic approaches. Technically, we promote climate-smart agricultural practices, sustainable energy projects and reusable materials. Socially, we believe in starting from the bottom and making use of indigenous knowledge and capacities to find solutions that work in different contexts. Economically, we support local entrepreneurship through approaches that help destitute people find new ways to care for themselves and their families.

Our thrift shops are another way of contributing to sustainability and resilience. Moreover, in our organisation, we strive for greater efficiency in both national and international travelling. For international travel, a CO2 flight compensation package is included. We also apply sustainable building criteria to save on energy and minimise waste in our office buildings.

We intended to complete the overhaul of our environmental standards and policies in 2021, but due to circumstances, this process has been postponed until 2022.

## Interview

'We can achieve a lot alone,  
but far more if we work together'

# *Dorcas demonstrates its resilience in times of crisis*

**COVID-19 was the common thread in the Supervisory Board's work in 2021. Jan: 'The closure of our shops in the first months of the year was the first thing to hit us. How would that affect our income? The Supervisory Board was also concerned about the consequences for volunteers and, of course, the devastating impact the virus would have in the countries where we work.'**

During the pandemic, Dorcas clearly demonstrated its financial and organisational resilience. We have a strong financial foundation, and our work in the project countries could largely continue, albeit with some adaptations. Thanks to this healthy position, the Supervisory Board could look to the future.

'The closure of our shops due to COVID-19 restrictions had a big impact on our volunteers. Some of them found alternative activities, whereas others decided it was a good time to stop or felt that working in the shop was unsafe due to the virus. However, despite our concerns, most of our shops reported only a small loss of volunteers, and we would like to thank everyone who faithfully continues with this work', says Henk.

Dorcas volunteers are worth their weight in gold, although their value for the organisation cannot be expressed in monetary terms. Jan: 'Our volunteers gladly invest their talents and skills to contribute to the lives of others and help those in need. And through their work, they make many new meaningful contacts and friendships.'

One of the emerging themes for Dorcas is social entrepreneurship. Henk: 'We want to explore how social entrepreneurship can be further stimulated in the countries where we work and how we can involve the business community in this process.'

Enhanced cooperation is a vital theme for the future of Dorcas, and the Supervisory Board is well aware of this. 'For many years, we have experienced that our impact is greater if we work together. Partnerships are not an optional extra but a key component of our work. Our future plans include finding new and even more effective forms of cooperation', explains Jan.

Henk considers the cooperation between Dorcas and ZOA in South Sudan to be a good example of that. 'In South Sudan, we will operate as one joint country office. This close cooperation will enable us to have an even greater impact on the lives of people in need in South Sudan.'











Part 2

# Annual Accounts

## Balance Sheet as of 31 December 2021 (in euros)

Assets	31 December 2021	31 December 2020
<b>Fixed Assets</b>		
Intangible fixed assets (B0)	1,008,077	916,655
Material fixed assets (B1)	3,071,422	3,074,029
Financial fixed assets (B2)	250,938	157,135
	<b>4,330,437</b>	<b>4,147,819</b>
<b>Current Assets</b>		
Stocks (B3)	46,493	55,214
Receivables (B4)	2,546,958	2,464,364
Liquid assets (B5)	14,111,291	12,596,670
	<b>16,704,742</b>	<b>15,116,248</b>
<b>Total</b>	<b>21,035,179</b>	<b>19,264,066</b>
<b>Equity and Liabilities</b>		
<b>Reserves and Funds (B6)</b>		
<b>RESERVES</b>		
Designated reserve financing assets	4,017,547	3,607,398
Project allocation reserve	616,810	1,062,503
Continuity reserve	4,933,908	4,619,229
	<b>9,568,265</b>	<b>9,289,130</b>
<b>FUNDS</b>		
Designated funds projects	4,489,337	3,403,143
	<b>14,057,602</b>	<b>12,692,273</b>
<b>Liabilities</b>		
Long-term liabilities (B7)	324,514	554,224
Short-term liabilities (B8)	6,653,063	6,017,569
<b>Total</b>	<b>21,035,179</b>	<b>19,264,066</b>



## Statement of Income and Expenditures 2021 (In euros)

	2021	Budget 2021	2020
<b>Income</b>			
Private individuals (S1)	8,630,856	7,315,000	7,740,082
Companies (S2)	1,021,861	900,000	1,160,090
Government grants (S3)	8,562,919	7,800,000	10,041,807
Affiliated non-profit organisations (S4)	75,000	75,000	90,285
Other non-profit organisations (S5)	6,757,769	5,200,000	6,535,452
<b>Total income raised</b>	<b>25,048,404</b>	<b>21,290,000</b>	<b>25,567,716</b>
Income in exchange for delivery of products and/or services (S6)	2,628,834	3,830,458	1,338,310
<b>Total income</b>	<b>27,677,239</b>	<b>25,120,458</b>	<b>26,906,026</b>
<b>Expenses</b>			
<b>SPENT ON OBJECTIVES (S7)</b>			
Awareness	1,332,499	1,196,222	1,062,043
Relief	9,275,060	4,486,776	10,455,039
Early Recovery & Resilient Livelihoods	5,370,245	4,775,864	5,888,405
Enterprising People & Communities	2,885,419	5,423,842	2,952,774
Community Based Care & Protection	4,186,381	5,748,391	3,037,281
	<b>23,049,604</b>	<b>21,631,096</b>	<b>23,395,543</b>
<b>FUNDRAISING EXPENSES (S8)</b>	<b>2,093,700</b>	<b>1,914,651</b>	<b>1,750,625</b>
<b>MANAGEMENT AND ADMINISTRATION EXPENSES (S9)</b>	<b>1,289,937</b>	<b>1,556,711</b>	<b>1,247,147</b>
<b>Total expenses</b>	<b>26,433,241</b>	<b>25,102,458</b>	<b>26,393,315</b>
<b>BALANCE OF INCOME AND EXPENSES</b>	<b>1,243,998</b>	<b>18,000</b>	<b>512,712</b>
Financial income and expenses	121,314	18,000	176,784
<b>Surplus (deficit)</b>	<b>1,365,312</b>	<b>-</b>	<b>689,496</b>
<b>Result Appropriation 2021</b>			
<b>ADDED TO/WITHDRAWN FROM</b>			
Designated reserve financing assets			410,149
Continuity reserve			314,662
Project allocation reserve			-445,693
Designated funds projects			1,086,194
			<b>1,365,312</b>

## Attribution of Costs

Attribution	Objectives					Expenses		Totals		
Expenses	Aware- ness	Relief	Early Recovery & Res. Livelihood	Enterpris- ing People & comm.	Comm. Based Care & Prot.	Fundrais- ing	Man. & Administr.	Total 2021	Budget 2021	Total 2020
Direct project spending cash and goods	-	7,929,721	4,552,930	2,106,908	3,401,696	-	-	17,991,255	16,292,117	19,047,085
Salaries	520,805	577,242	348,796	337,759	334,166	781,155	567,518	3,467,441	4,077,966	3,239,477
Social insurance	104,086	91,090	55,876	62,169	56,895	154,543	110,554	635,213	634,099	845,576
Pension	72,148	54,111	33,586	41,108	35,759	106,537	75,565	418,814	459,644	509,904
Other staff expenses	196,814	242,442	145,658	132,981	136,183	296,779	217,337	1,368,195	1,022,346	943,823
Communication	163,689	40,207	26,493	16,559	21,817	327,379	7,307	603,450	669,529	545,880
Accommodation	15,628	71,349	43,789	23,825	41,022	39,543	31,257	266,413	322,516	240,913
Logistics/ warehouse	263	2,322	1,333	617	996	527	527	6,585	11,848	11,178
Office and general	186,866	203,207	122,921	120,330	118,307	280,026	203,165	1,234,823	1,151,762	782,839
Depreciation	72,199	63,368	38,863	43,163	39,540	107,211	76,708	441,052	460,631	226,640
<b>Totals</b>	<b>1,332,499</b>	<b>9,275,060</b>	<b>5,370,245</b>	<b>2,885,419</b>	<b>4,186,381</b>	<b>2,093,700</b>	<b>1,289,937</b>	<b>26,433,241</b>	<b>25,102,458</b>	<b>26,393,315</b>

	2021	2020	Dorcas norm
Spent on objectives as a percentage of total income	83.3%	87.0%	>85%
Spent on objectives as a percentage of total costs	87.2%	88.6%	>85%
Fundraising expenses as a percentage of total income raised	8.4%	6.8%	<10%
Management and administration expenses as a percentage of total costs	4.9%	4.7%	4%

In 2021 the designated funds of projects increased, because we received earmarked donations from our constituency for projects where the plans are under development. These are expected to start in 2022. This explains the decrease of spending on objectives as a percentage of total income. The fundraising expenditures increased, because in 2021 Dorcas invested in staff and online marketing opportunities.

## General Notes

### Consolidation

In most cases, the Dorcas Country Offices are branch offices; they are legally and financially part of Stichting Dorcas Aid International. This is why the financial figures of the country offices are integrated in this annual report.

Dorcas Romania, Dorcas Egypt and Tabitha for Relief and Development (Lebanon) are independent organisations with their own boards. However, due to defining influence or agreements, Dorcas has a say on the governing and policy of these organisations. Therefore,

the financial information of these Country Offices has been consolidated in this annual report.

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

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

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

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

The parties in the consolidation can be summarised as follows:

Consolidated organisation	Place of Office	Governance	Goal
Dorcas Aid Romania Association	Cluj-Napoca, Romania	Meeting of members (4) with highest authority Board of directors (3) for overall leadership, chosen from membership, Executive director (1 of the 3 directors)	Relief and development
SC Mana Impex SRL	Cluj-Napoca, Romania	Shareholder is Dorcas Aid Romania Ass., executive director is same executive director as of Dorcas Aid Romania Ass	Wholesale of clothing and footwear
Tabitha for relief and development	Beirut, Lebanon	Association with General Assembly and Administrative Assembly with 5 positions, who function as the executive board	Relief and development
Dorcas Aid America Inc	Denver, CO, USA	Board with chairman, secretary and treasurer, with one representative of Dorcas Netherlands	Fundraising for relief and development projects
Tabitha for enterprising people BV	Almere, the Netherlands	Shareholder is Stichting Dorcas Aid International, shareholder meeting is highest authority, board of directors is the executive board; directors are the same as in Stichting Dorcas Aid International	Facilitating economic development for self-sustainability of people in developing countries



## General Principles

This annual report is stated in euros, unless otherwise mentioned. Compilation of this annual report requires management to make estimates that influence the accounted for values of assets and liabilities and of income and expenses. The actual outcomes may deviate from the estimates. The estimates and underlying assumptions are assessed periodically. The annual report is written in accordance with the provisions in the Dutch guidelines Reporting Fundraising organisations (Richtlijn Verslaggeving 650 'Fondsenwervende organisaties'). The report was prepared on the basis of paid expenses, with the exception of donations in kind that have been valued at the estimated fair value when traded. The stock in the Dorcas Shops have been valued at no value. We refer to the comments made on the valuation principles of the assets.

## Foreign Currency

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

## Principles of Valuation

### Fixed Assets

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



land. Costs regarding maintenance of assets have been expensed. When calculating depreciation, residual values are taken into account.

Financial fixed assets are valued at net asset value in case of 'significant influence' (shareholding of more than 20 percent of the shares issued). In case there is no 'significant influence' the financial assets are valued at the time of acquisition. Dorcas has an interest in a cooperation that has been valued at the nominal value of the deposited membership capital. Next to that a shareholding of Tabitha For Enterprising People B.V. in Selam Awassa Business Group Private Limited Company in Ethiopia and Selam Engineering Dire Dawa in Ethiopia. Both have been valued at net asset value.

### Stocks

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

### **Receivables**

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

### **Reserves and Funds**

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

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

Due to the implementation of the 'Funding Allocation Framework' – a method to assign Dutch private funding as allocation for project spending – allocations were made for each country to develop and implement projects. In previous years, the allocations have not been used fully. In 2021, Dorcas spent a substantial part but the remainder will be available in 2022. This 'Project Allocation Reserve' is already committed for project spending and it is not available to cover organisational risks like the continuity reserve, unless absolute emergencies would occur.

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

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

### **Other**

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

## **Principles of Result Determination**

### **Income**

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

### **Expenses**

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

### **Personnel Expenses**

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

## Taxes

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

## Investments and Equity Policy

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

## Cash Flow Statement

The Cash Flow Statement is compiled via an indirect method in which there is a distinction between cash flows and operational activities, cash flows from purchases and cash flows from finance activities. The information for the Cash Flow Statement is directly taken from the Statement of Income and Expenditure as well as from the changes in Balance Sheet positions at the beginning and end of the year.

## Comments on the Balance Sheet

Assets	Software Developments
INTANGIBLE FIXED ASSETS (BO)	
<i>The development in this year is as follows</i>	
Purchase costs as of 1 January	1,561,430
Accumulated depreciation as of 1 January	-644,775
<b>Book value as of 1 January</b>	<b>916,655</b>
Revaluation purchase value	-
Revaluation accumulated depreciation	-
Reclassification purchase value	-4
Reclassification accumulated depreciation	-
Purchases	387,721
Depreciation	-296,296
Purchase price sold/obsolete items	-
Depreciation sold/obsolete items	-
	<b>91,421</b>
Purchase price as of 31 December	1,949,147
Accumulated depreciation as of 31 December	-941,070
<b>Book value as of 31 December</b>	<b>1,008,077</b>



Depreciation has been calculated at 30 percent of purchase costs. Of the intangible fixed assets per balance sheet date, a book value of approximately € 556K is used in business operations and a book value of another € 452K for direct use for the objectives of the organisation. 'Business operations' is defined as fundraising,

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

Material Fixed Assets (B1)	Real Estate	Furniture and Fixtures	Vehicles	In Progress	Total
Purchase costs as of 1 January	2,654,744	1,252,151	989,929	31,152	4,927,976
Accumulated depreciation as of 1 January	-465,830	-688,280	-699,838	-	-1,853,948
<b>Book value as of 1 January</b>	<b>2,188,914</b>	<b>563,871</b>	<b>290,091</b>	<b>31,152</b>	<b>3,074,028</b>
Revaluation purchase value	-	-	-	-	-
Revaluation accumulated depreciation	-	-	-	-	-
Reclassification purchase value	25,623	5,439	-	-31,153	-91
Reclassification accumulated depreciation	-	-	-	-	-
Purchases	33,492	87,148	77,302	286,467	484,408
Depreciation	-141,627	-195,572	-101,150	-	-438,350
Purchase price sold/obsolete items	-37,000	-	-58,157	-	-95,157
Depreciation of sold/obsolete items	-	-	46,582	-	46,582
	<b>-119,513</b>	<b>-102,984</b>	<b>-35,424</b>	<b>255,314</b>	<b>-2,608</b>
Purchase price as of 31 December	2,676,858	1,344,739	1,009,073	286,467	5,317,137
Accumulated depreciation as of 31 December	-607,457	-883,852	-754,406	-	-2,245,715
<b>Book value as of 31 December</b>	<b>2,069,401</b>	<b>460,887</b>	<b>254,667</b>	<b>286,467</b>	<b>3,071,422</b>

Depreciation has been calculated with the following percentages:

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

Investments in the office in Almere are stated as tenant improvements under the real estate. In 2021, the sale of our Country Office in Kenya was finalised.

Of the fixed assets per balance sheet date, a book value of approximately € 1.9 million is used in business

operations and a book value of another € 1.2 million for direct use for the objectives of the organisation. 'Business operations' is defined as fundraising, the Dorcas Shops, Mana operation, management and administration and supporting functions. 'Direct use for the objectives of the organisation' is defined as fixed assets in the countries

where projects are implemented and tangible fixed assets used with project monitoring, design and management.

## Financial Fixed Assets (B2)

Dorcas is a member of 'Coöperatie PerspActive U.A' This a Dutch cooperative of ten organisations working in development cooperation. Empowering people in developing countries is the main goal of this initiative. Dorcas has paid an amount of € 6.4K as membership capital PerspActive.

Tabitha for Enterprising People BV is a co-shareholder of Selam Awassa Business Group Private Limited Company in Hawassa, Ethiopia. The limited company focuses on the design and production of appropriate technology for the rural community. Besides renewable energy products,

they produce equipment for smallholder farmers and the construction industry. Tabitha for Enterprising People BV owns 50 percent of the shares with a net asset value of ETB 5.3 million (equivalent € 94K). This is based on the annual report 2020.

Tabitha for Enterprising People BV is a co-shareholder of Selam Engineering Dire Dawa Private Limited Company in Dire Dawa, Ethiopia. The core competences of the limited company in Dire Dawa are twofold: Training youths in the area of metal manufacturing and engineering and manufacturing of products for rural households, farming communities, construction companies and hospitals. Tabitha Enterprising People BV owns 49.6 percent of the shares with a net asset value of ETB 8.4 million (equivalent € 150K). This is based on the annual report 2021.

Stocks (B3)	2021	2020
DESIGNATED FOR BUSINESS EXECUTION:		
Sales items and promotion materials	4,418	6,188
Sales items Mana Romania	31,412	41,725
DESIGNATED FOR BUSINESS OBJECTIVES:		
Donations in kind	-	-
Stock at country offices	10,663	7,301
<b>Total Stocks as of 31 December</b>	<b>46,493</b>	<b>55,214</b>

Receivables (B4)	2021	2020
ACCOUNTS RECEIVABLE		
Balance as of 31 December	90,426	86,414
Provision for bad debts	-19,996	-19,996
<b>Balance as of 31 December</b>	<b>70,430</b>	<b>66,418</b>
OTHER RECEIVABLES AND PREPAID EXPENSES		
Prepaid expenses	147,161	143,427
Legacies receivable	817,365	605,961
Receivables from donors	536,787	625,150
Other receivables	975,215	1,023,408
	<b>2,476,528</b>	<b>2,397,946</b>
<b>Balance as of 31 December</b>	<b>2,546,958</b>	<b>2,464,364</b>

Receivables are predominantly used in business operations.

Liquid Assets (B5)	2021	2020
Petty cash/Netherlands banks	10,440,668	10,128,298
Petty cash/banks shops and commercial enterprise	423,078	354,057
Petty cash/banks business and workgroups	23,708	58,831
Petty cash/bank country offices minus outstanding checks	3,349,347	1,814,308
Money in transfer	-125,510	241,176
<b>Total Liquid Assets as of 31 December</b>	<b>14,111,291</b>	<b>12,596,670</b>

Of all liquid assets, an amount of € 333,988 is fully restricted in a collateral account at Rabobank, which issued bank guarantees for several rental arrangements. The liquid assets are predominantly classified as investments

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

## Equity and Liabilities

Reserves and Funds (B6)	2021	2020
RESERVES		
DESIGNATED RESERVE FINANCING ASSETS		
Balance as of 1 January	3,607,398	2,666,982
Subtracted/added through result distribution	410,149	940,416
<b>Balance as of 31 December</b>	<b>4,017,547</b>	<b>3,607,398</b>
PROJECT ALLOCATION RESERVE		
Balance as of 1 January	1,062,503	889,288
Subtracted/added through result distribution	-445,693	173,215
<b>Balance as of 31 December</b>	<b>616,810</b>	<b>1,062,503</b>
CONTINUITY RESERVE		
Balance as of 1 January	4,619,229	5,728,676
Exchange differences net value Dorcas USA and Mana	17	6
Subtracted/added through result distribution	314,662	-1,109,452
<b>Balance as of 31 December</b>	<b>4,933,908</b>	<b>4,619,229</b>

Four reserves (funds) are distinguished:

1. Designated funds for projects (see hereafter) which has spending obligations, but according to Directive 650 has to be presented as equity.
2. Designated reserve financing assets, for financing assets.
3. Project allocation reserve, for allocated project spending 2021 that has been delayed to 2022.

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

The purpose of the continuity reserve is: 1) levelling seasonal nature of income during the calendar year; and 2) absorbing variations in actual income in comparison to budget so that if income is low, the organisation, as well as programme execution is adjusted to the decrease in



income in a systematic manner and 3) risks that might occur that cause a sudden decrease in liquidity.

The Reserve for Financing Assets is established each balance sheet date on the basis of the assumptions mentioned as part of the Principles of Valuation in this chapter of the Annual Report.

In the present year a budgeted growth of the continuity reserve was not planned. Due to less spending on organisational expenses and more unearmarked donations the addition was a bit higher.

The division of the Continuity Reserve per 31 December 2021 among the consolidated entities is as follows:

Dorcas Aid International	4,198,998
Dorcas Aid Romania Association	-193
SC Mana Impex SRL	37,475
Tabitha for Relief and Development (Lebanon)	396,811
Dorcas Aid America Inc.	-965
Tabitha for Enterprising People BV (the Netherlands)	301,781
<b>Totals</b>	<b>4,933,908</b>

## Funds

Upon completion of a project, if there is a surplus of designated funds for the project, management may reallocate it. Management will seek to redesignate these funds in line with original designation as much as possible. This is managed with the utmost care. Designated funds will be used for funding projects in 2022 and further.

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

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

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

Designated Funds	2021	2020
Balance as of 1 January	3,403,143	2,717,826
Subtracted/added through result distribution	1,086,194	685,317
<b>Balance as of 31 December</b>	<b>4,489,337</b>	<b>3,403,143</b>

Statement of Movement Designated Funds	Opening Balance	Received or Assigned	Direct Project Spending	Closing Balance
Relief	1,378,774	8,845,309	-7,929,721	2,294,362
Early Recovery & Resilient Livelihoods	17,526	5,084,002	-4,552,930	548,598
Enterprising People & Communities	393,335	2,255,953	-2,106,908	542,380
Community Based Care & Protection	1,613,508	2,892,185	-3,401,696	1,103,997
<b>Totals</b>	<b>3,403,143</b>	<b>19,077,449</b>	<b>-17,991,255</b>	<b>4,489,337</b>

Long-Term Liabilities (B7)	2021	2020
<b>PRIVATE LOANS</b>		
Balances as of 1 January	65,130	101,446
Add: new loans	25,000	-
Less: principal payments	-35,408	-36,316
<b>Total</b>	<b>54,723</b>	<b>65,130</b>
Accounted for under short-term liabilities	-52,908	-60,408
<b>Balance as of 31 December</b>	<b>1,815</b>	<b>4,722</b>
These loans are summarised as:		
Loans with a term of less than 5 years	54,723	65,130
Loans with a term of longer than 5 years	-	-
<b>Total</b>	<b>54,723</b>	<b>65,130</b>
<i>These are several private loans. No collateral has been provided. Almost all present loans are interest-free.</i>		
<b>MORTGAGE LOANS</b>		
Balance as of 1 January	157,435	178,423
Add: new loans	-	-
Less: principal payments	-20,988	-20,988
<b>Total</b>	<b>136,447</b>	<b>157,435</b>
Accounted for under short-term liabilities	-20,988	-20,988
<b>Balance as of 31 December</b>	<b>115,459</b>	<b>136,447</b>
These mortgage loans are summarised as:		
Mortgage loans with a term of less than 5 years	62,711	74,507
Mortgage loans with a term of more than 5 years	73,736	82,928
<b>Total</b>	<b>136,447</b>	<b>157,435</b>

Long-Term Liabilities (B7)	2021	2020
<b>DRIF LOANS</b>		
Balance as of 1 January	552,083	625,000
Add: new loans	-	-
Less: principal payments	-183,631	-72,917
<b>Total</b>	<b>368,453</b>	<b>552,083</b>
Accounted for under short-term liabilities	-183,631	-183,631
<b>Balance as of 31 December</b>	<b>184,822</b>	<b>368,452</b>
<i>These DRIF loans are summarised as:</i>		
DRIF loans with a term of less than 5 years	357,737	530,654
DRIF loans with a term of more than 5 years	10,715	21,429
<b>Total</b>	<b>368,453</b>	<b>552,083</b>
<b>FINANCIAL LEASE</b>		
Balance as of 1 January	73,593	80,850
Add: new loans, net	-	13,800
Add: new loans, interest	-	-
	<b>73,593</b>	<b>94,650</b>
Less: principal payments	-24,929	-21,057
	<b>48,663</b>	<b>73,593</b>
Less: interest therein	-1,851	-4,477
Net liability	<b>46,812</b>	<b>69,116</b>
Accounted for under short-term liabilities	-24,393	-24,514
<b>Balance as of 31 December</b>	<b>22,419</b>	<b>44,602</b>
<i>These financial lease obligations can be summed up as follows:</i>		
Leases with a term of less than 5 years	46,812	69,116
Leases with a term of more than 5 years	-	-
<b>Total</b>	<b>46,812</b>	<b>69,116</b>
<b>Total long-term liabilities as of 31 December</b>	<b>324,514</b>	<b>554,224</b>

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

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



The DRIF loans are private loans obtained to finance a rapid increase of the number of Dorcas shops planned for 2018 and beyond. The number of shops at the end of 2021 was 42. DRIF stands for Dorcas Retail Investment Fund. It is not an investment vehicle, but these are ordinary private contractual loans with fixed terms and fixed interest. The interest varies from 3 to 5 percent and the repayment term varies from three to ten years. At the 2021 balance sheet date, there are 13 loans outstanding. The concept behind DRIF loans is to prevent the finance

needed for new Shops taking away money from projects, but to pay them back from the additional proceeds of the new shops. For the lenders it provides a way of investing their money in a safe vehicle with moderate proceeds as a form of 'social investment'.

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

Short-Term Liabilities (B8)	2021	2020
<b>LIABILITIES TO CREDIT INSTITUTIONS AND PRIVATE LOANS</b>		
Repayment obligation mortgage loans	20,988	20,988
Repayment obligation private loans	52,908	60,408
Repayment obligation DRIF loans	183,631	183,631
Repayment obligation financial lease	24,393	24,514
<b>Balance as of 31 December</b>	<b>281,920</b>	<b>289,541</b>
<b>ACCOUNTS PAYABLE</b>	<b>501,200</b>	<b>340,014</b>
<b>TAXES AND SOCIAL SECURITY PAYMENTS</b>		
VAT	270,569	37,577
Salary taxes and social security payments	136,794	168,071
<b>Balance as of 31 December</b>	<b>407,363</b>	<b>205,648</b>
<b>OTHER LIABILITIES</b>		
Unspent project contract grants	2,822,068	3,163,247
Holiday (vacation) allowance	154,552	160,385
Holidays	100,672	121,202
Other payables and accrued expenses	2,385,288	1,737,533
<b>Balance as of 31 December</b>	<b>5,462,580</b>	<b>5,182,367</b>
<b>Total short-term liabilities as of 31 December</b>	<b>6,653,063</b>	<b>6,017,570</b>

### Off-Balance Sheet Liabilities, Contingencies and Rights

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

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

Obligations	< 1 year	1-5 years	> 5 years	Totals
Rental contracts International Office	123,934	324,532	-	448,466
Rental contracts Shops	1,177,207	4,267,135	297,352	6,341,694
Rental contracts depots	65,956	129,649	-	195,605
Car operational lease obligations	44,430	24,987	-	69,417
Copier/printer lease/service obligations	9,134	15,985	-	25,119
	<b>2,020,662</b>	<b>4,762,288</b>	<b>297,352</b>	<b>7,080,301</b>

The foundation signs three-year partner/project agreements at longest. These agreements are with partner organisations regarding implementation and funding of projects. Under these three-year contracts, the foundation has accepted a conditional basic obligation to fund projects for the duration of the agreement. At the time of this financial report, the 2022 obligations are approximately € 0.8 million.

In 2021, the organisation entered into purchase/installation/service contracts for € 846K to be carried out in 2022 - 2025. They are mainly related to IT.

Dorcas is privileged to receive additional government grants after the balance sheet date (2022 through 2023) in the amount of more than € 1.8 million for a number of projects. These funds are among others from the EU, RVO and the UN.

## Comments on the Statement of Income and Expenditure

Income	2021	Budget 2021	2020
<b>Private individuals (S1)</b>			
Collections **	58,694		7,929
Legacies designated	692,210		-86,618
Legacies non-designated	1,383,799		960,418
Sponsorships	2,167,120		2,134,664
Donations/gifts designated Netherlands	1,462,011		1,964,143
Donations/gifts non-designated Netherlands	2,661,052		2,457,125
Donations/gifts designated Country Offices	104,907		67,828
Donations/gifts non-designated Country Offices	23,402		21,628
Net proceeds work groups (ex collections and subsidies)	55,080		196,712
Via Dorcas USA	6,946		8,122
Goods through Country Offices	15,634		8,131
	<b>8,630,856</b>	<b>7,315,000</b>	<b>7,740,081</b>

\*\* From 2021 the collections refer to online collections as well.

Income	2021	Budget 2021	2020
<b>Companies (\$2)</b>			
Donations/gifts designated Netherlands	626,815		753,190
Donations/gifts non-designated Netherlands	193,731		238,080
Donations/gifts designated Country Offices	50,777		15,652
Donations/gifts non-designated Country Offices	95		2,014
In kind from companies/entrepreneurs	150,443		151,154
<b>Total</b>	<b>1,021,861</b>	<b>900,000</b>	<b>1,160,090</b>
<b>Government subsidies (\$3)</b>			
WFP/South Sudan	117,963		101,792
WFP/Lebanon & Syria	5,910		67,119
UNICEF/South Sudan	76,867		108,109
IOM/through Country Office Ethiopia	287,484		76,584
UNFPA+OCHA/through Country Office Lebanon	130,842		70,444
UN(OCHA)/through Country Office Iraq	624,255		1,065,652
UN(OCHA) via World Vision through Country Office Iraq	465,091		1,780
UN via Peace Wind Japan through Country Office Iraq	101,716		-
UN (OCHA)/Syria	36,355		31,197
Mission East/Lebanon & Syria	1,222,373		704,897
International Rescue Committee/Syria	785,372		599,180
UN(OCHA)/through country office Ukraine	5,551		149,043
Municipality in Albania	-		808
Country Office Egypt	118,166		140,639
EU South Sudan	277,747		242,818
Start Network Ethiopia through Save the Children	395,713		858
Moldovan Ministry of Finance/through Country Office Moldova	189		181
MoFA/Syria Joint Response, through ZOA	948,515		1,190,126
MoFA/South Sudan Joint Response, through Save the Children	1,257,741		1,194,201
MoFA/Somalia, through Oxfam	-8,250		-
MoFA/Dutch Relief Alliance through Cordaid	15,846		6,507
MoFA/Dutch Relief Alliance	367,418		367,563
MoFA/Dutch Relief Alliance Lebanon Joint Response	355,201		2,541,983
MoFA/Desert Locust Joint Response, through SOS Kinderdorpen	-		384,851
MoFA/ARC-Eye/through Country Office Ethiopia	178,265		274,798
HDIF/Tanzania	94,708		225,910
The Charities Aid Foundation/Mozambique	45,383		46,417



Income	2021	Budget 2021	2020
UNICEF/Mozambique	103,874		56,446
Dutch municipalities	550		590
RVO/Kenya & Ethiopia	290,885		40,029
RVO/Woord & Daad Ethiopia	22,343		6,937
RVO reg, TOGS/TVL	-		97,011
UWV reg, NOW	238,846		247,338
	<b>8,562,919</b>	<b>7,800,000</b>	<b>10,041,807</b>
<b>Affiliated Non-Profit Organisations (S4)</b>			
Stichting Vrienden van Dorcas Woudenberg	75,000		90,285
<b>Total</b>	<b>75,000</b>	<b>75,000</b>	<b>90,285</b>
<b>Other non-profit organisations (S5)</b>			
ZOA/Lebanon	282,789		9,961
ZOA/Ethiopia	115		51,822
ZOA/Mozambique	-		93,450
Nadia's Initiative/Iraq	1,352,601		1,890,856
Oxfam/Lebanon	-		46,473
Mary's Meals/Lebanon & Syria	384,972		226,592
Terre des Hommes/Lebanon	142,070		43,627
Save the Children/Lebanon	37,992		575,440
Help a Child/Lebanon	76,490		43,510
Help a Child/South Sudan	20,737		-
Tear/Lebanon	18,047		11,953
Woord & Daad/Lebanon	91,865		43,135
Expertise France/Lebanon	300,719		1,509
Woord & Daad/South Sudan	-		25,000
Woord & Daad/Mozambique	143,194		-
HEKS/Ethiopia	147,063		51,894
CCRDA/Ethiopia	30,770		4,834
Edukans/South Sudan	12,264		38,732
Light for the World/South Sudan	44,323		44,338
Stichting VOx Impuls	28,143		71,987
World Vision/Lebanon & Syria	390,820		97,914
Kom over en Help/through Country Office Albania	115,000		83,316
New Day Impact/through Country Office Albania	10,000		11,750

Income	2021	Budget 2021	2020
Draagt Elkanders Lasten/Moldova	-		674,233
NGOs/through Country Office Egypt	160,957		36,469
Pre-emptive Love Coalition/Syria	16,216		6,333
Peace Wind Japan/Syria	200,928		-
EO Metterdaad	555,910		581,536
Churches, designated	495,216		695,821
Churches, non-designated	313,610		293,394
Other unnamed organisations	1,384,958		779,575
<b>Total</b>	<b>6,757,769</b>	<b>5,200,000</b>	<b>6,535,452</b>
	<b>25,048,405</b>	<b>21,290,000</b>	<b>25,567,715</b>

Despite the challenging year due to COVID-19, Dorcas feels really blessed looking at the total income. We received more than expected and only a fraction lower than last year.

The income from private individuals has increased by almost € 900K, mainly because of legacies. Income from companies turned out to be higher than budgeted due to the shares of Selam Engineering Dire Dawa that were

handed over. Dorcas received some sizeable grants from the other non-profit organisations and the government. The latter one was lower than last year as in 2020 we received a substantial amount for the explosion in Lebanon. Dorcas is thankful that many Dutch churches choose Dorcas to be the channel for expressing their commitment to people in need.

The development of government subsidies is as follows:

	2021	2020
Received last year, not spent that year	1,133,272	1,299,729
Received this year	8,726,495	9,875,350
Received this year, not spent this year	-1,296,848	-1,133,272
<b>Accounted for as income</b>	<b>8,562,919</b>	<b>10,041,807</b>

Each subsidy is outlined in a grant decision in which the conditions, aim and obligations are agreed upon. Most of the time, the funds must be spent in a certain time frame. The subsidy has a financial ceiling, above which no reimbursement of expenses will be given. For some subsidies, an 'own contribution' applies, which Dorcas must finance from private sources. If a subsidy is not

entirely spent for the project for which it was awarded, the surplus must be paid back. Most of the grants stated under S3 are already reported to the grant donor, but still need to be approved.

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

	2021	2020
Received last year, not spent that year	2,029,975	2,006,733
Received this year	6,253,013	6,558,694
Received this year, not spent this year	-1,525,219	-2,029,975
<b>Accounted for as income</b>	<b>6,757,769</b>	<b>6,535,452</b>

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

Net income from Sales 2021	Shops, auction & depots	Mana & other sales	Total
Sales exclusive of VAT	6,747,186	159,184	6,906,370
In-kind income	30,206	-	30,206
Costs at a local level	-3,358,653	-122,444	-3,481,097
Costs at a national level	-807,592	-19,053	-826,645
<b>Net proceeds</b>	<b>2,611,148</b>	<b>17,688</b>	<b>2,628,834</b>
Costs at a local level as % of sales	49.6%		50.2%
Costs at a national level as % of sales	11.9%		11.9%
<b>Total cost of sales</b>	<b>61.5%</b>		<b>62.1%</b>

Net income from Sales 2020	Shops	Clothing, etc incl. Mana	Total
Sales exclusive of VAT	5,161,339	156,467	5,317,806
In-kind income	48,243	-	48,243
Costs at a local level	-3,096,097	-127,394	-3,223,491
Costs at a national level	-780,585	-23,664	-804,248
<b>Net proceeds</b>	<b>1,332,901</b>	<b>5,410</b>	<b>1,338,310</b>
Costs at a local level as % of sales	59.4%		60.1%
Costs at a national level as % of sales	15.0%		15.0%
<b>Total cost of sales</b>	<b>74.4%</b>		<b>75.1%</b>

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

Due to COVID-19, the Dorcas Shops had to close their doors for some periods in 2021 as well. This resulted in a decrease of the sales compared to the expected income. Dorcas is very thankful to have received an in-kind

contribution from some rental companies as they did not charge rent for a certain period in 2021 as well. The expenses subtracted from sales are (very few) goods purchased and services and expenses that can be directly allocated to the sales efforts, such as support of shops by the shops team at Dorcas International Office, the shop rental costs, heating and electricity and all other direct costs for the shops. For other sales (clothing, etc.), expenses are directly allocated to these sales, amongst which prepaid transport costs that have been recharged to the clients in the sales prices.

The decrease of the direct costs of the shops compared to the sales is related to the increase of the sales compared to last year. Hence the direct expenses increased a bit,



due to Dorcas' efforts to professionalise more in the shops. Besides that the number of shops increased as well.

Each shop has a non-formal 'management team' that operates the shop. All functions of the shop are carried out by volunteers who work together and form a strong team. The fact that Dorcas shops are run entirely by volunteers means that formal controls used with employees cannot be implemented with volunteers. However, in all Dorcas shops internal controls are in place and enforced. In Dorcas shops, we work with second-hand items received as donations in kind and so the value of the items is nil. Currently Dorcas is developing a stock administration, through which goods are tracked and there is more certainty of the accounted for turnover. It is expected that this is rolled out in 2023. The Dorcas international office and local shop management monitor financial and other control mechanisms at the Dorcas-shops to establish internal controls that function as optimally as possible. Next to that each shop will be closely evaluated once every three years.

Overall, Dorcas management believes it has done everything in its power to ensure appropriate and sound oversight of the Dorcas-shops and that maximum measures have been taken to guarantee completeness of turnover.

The income of sales of Mana and other sales is also under pressure due to COVID-19.

### Sustainability of income

Dorcas management gives due attention to the sustainability of income in future years. Dorcas has diverse income streams fed from many different sources. The result is a complex organisation with different types of fund-raising activities. It also means the risk is mitigated when certain sources decrease. We expect that cash income will be maintained over the next years, even with ebbs and flows. Due to these various sources, it is to be expected that Dorcas will keep on having sustainable income long into the future.

Expenditure	2021	Budget 2021	2020
<b>Spent on objectives (S7)</b>			
<b>AWARENESS</b>			
Activities/projects	-	-	-
Execution expenses own organisation	1,332,499	1,196,222	1,062,043
<b>Total</b>	<b>1,332,499</b>	<b>1,196,222</b>	<b>1,062,043</b>
<b>RELIEF</b>			
Activities/projects	7,929,721	3,410,450	9,171,088
Execution expenses own organisation	1,345,339	1,076,325	1,283,951
<b>Total</b>	<b>9,275,060</b>	<b>4,486,775</b>	<b>10,455,039</b>
<b>EARLY RECOVERY &amp; RESILIENT LIVELIHOODS</b>			
Activities/projects	4,552,930	3,908,158	5,162,300
Execution expenses own organisation	817,315	867,706	726,105
<b>Total</b>	<b>5,370,245</b>	<b>4,775,864</b>	<b>5,888,405</b>
<b>ENTERPRISING PEOPLE &amp; COMMUNITIES</b>			
Activities/projects	2,106,908	4,293,383	2,300,563

Expenditure	2021	Budget 2021	2020
Execution expenses own organisation	778,511	1,130,459	652,212
<b>Total</b>	<b>2,885,419</b>	<b>5,423,842</b>	<b>2,952,774</b>
<b>COMMUNITY BASED CARE &amp; PROTECTION</b>			
Activities/projects	3,401,696	4,680,126	2,413,135
Execution expenses own organisation	784,685	1,068,266	624,147
<b>Total</b>	<b>4,186,381</b>	<b>5,748,391</b>	<b>3,037,281</b>
<b>Grand total spent on objectives</b>	<b>23,049,604</b>	<b>21,631,095</b>	<b>23,395,543</b>

The following numbers are shown excluding expenses on awareness:

	2021	Budget 2021	2020
Total direct project spending	17,991,255	16,292,117	19,047,085
Total execution expenses own organisation	3,725,850	4,142,756	3,286,415
<b>Total spent on objectives</b>	<b>21,717,105</b>	<b>20,434,873</b>	<b>22,333,500</b>
Expenses own organisation as % of direct project spending	20.7%	25.4%	17.3%

Due to the overall increase of income, Dorcas was able to spend more on projects than budgeted. This increased income was mainly visible at 'external' funding (government & other non-profit organisations). Although an increase of our organisational expenses was foreseen Dorcas was very careful in spending. Apart from that more staff were employed to direct activities of the projects.

Allocation of expenses to awareness activities came out a bit higher as Dorcas focussed more on corporate positioning.

The direct project expenditures on Relief and Early Recovery & Resilient Livelihoods have increased significantly. Dorcas invested a lot of effort in the rehabilitation a year after the Lebanon blast. It makes sense that the International Office has put more effort in helping to set up these plans and programmes.

Also in 2021, COVID-19 made it very challenging to execute the projects. Here and there this has caused some delays in the implementation of these projects. This effect is visible at the intervention area Enterprising People & Communities and Community Based Care & Protection.

### Fundraising expenses (S8)

Fundraising expenses increased by € 180K in absolute terms, but relatively speaking compared to the total income this is an acceptable level. In general, fundraising for government grants is relatively 'cheap', while fundraising from private sources is 'expensive'. At the same time, Dorcas aims for a balance of the two types of funding because it provides sustainability to programmes and to the organisation as a whole. The main increases were in personnel costs and depreciation.

### Management and administration expenses (S9)

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

Item	2021	2020
Personnel	970,974	1,034,281
Communication	7,307	3,524
Accommodation	31,257	28,804
Logistics	527	1,534
Office and general	203,165	139,882
Depreciation	76,708	39,122
	<b>1,289,937</b>	<b>1,247,147</b>

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

	2021
Financial administration staff	100%
Finance Manager	50%
Financial officer programmes	20-60%
Backoffice employee programmes	40-50%
Project coordinators (for general tasks)	0-20%
HR Officers	50-100%
HR Manager	50%
Hospitality employees	80%
IT Officers	20-100%
IT manager	20%
COO	20%
Assistant Board of Directors	40%
Quality manager	25%
CEO	20%
Works Council members	5-15%

The further development of ICT at Dorcas influenced the management and administration expenses. The percentage increased a bit from 4.7 to 4.9 percent.



Financial Income and Expenses (S10)	2021	2020
Paid interest	-35,379	-10,589
Received interest	-4,694	1,758
Exchange differences	55,623	-35,474
Incidental gains and losses	16,555	10,360
Book profits sold assets	86,390	210,728
Result Shareholding	2,818	-
	<b>121,313</b>	<b>176,783</b>

In 2021 Dorcas sold its office in Kenya where in 2020 Dorcas sold part of its immovables of the International Office in Andijk (Bedrijvenweg 6).

## Expenses Own Organisation

		Objectives					Costs under 'Expenses'	
		Awareness	Relief	Early Recovery & Res. Livelih.	Enterprising People & comm.	Comm. Based Care & Prot.	Fundraising	Man.& Administr.
Salaries	L1	520,805	577,242	348,796	337,759	334,166	781,155	567,518
Social insurance	L2	104,086	91,090	55,876	62,169	56,895	154,543	110,554
Pension	L3	72,148	54,111	33,586	41,108	35,759	106,537	75,565
Other staff expenses	L4	196,814	242,442	145,658	132,981	136,183	296,779	217,337
Communication	L5	163,689	40,207	26,493	16,559	21,817	327,379	7,307
Accommodation	L6	15,628	71,349	43,789	23,825	41,022	39,543	31,257
Logistics/ warehouse	L7	263	2,322	1,333	617	996	527	527
Office and general	L8	186,866	203,207	122,921	120,330	118,307	280,026	203,165
Depreciation	L9	72,199	63,368	38,863	43,163	39,540	107,211	76,708
		<b>1,332,499</b>	<b>1,345,339</b>	<b>817,315</b>	<b>778,511</b>	<b>784,685</b>	<b>2,093,700</b>	<b>1,289,937</b>

		Totals under 'Expenses'			Costs subtracted from Income		Overall Totals		
		Total 2021	Budget 2021	Total 2020	Shop Team	Other Sales	Total 2021	Budget 2021	Total 2020
Salaries	L1	3,467,441	4,077,966	3,239,477	334,184	39,335	3,840,961	4,590,386	3,640,095
Social insurance	L2	635,213	634,099	845,576	65,822	8,099	709,135	736,070	925,650
Pension	L3	418,814	459,644	509,904	46,344	5,703	470,861	528,309	563,823
Other staff expenses	L4	1,368,195	1,022,346	943,823	16,979	14,627	1,399,801	1,077,858	968,788
Communication	L5	603,450	669,529	545,880	61,583	21,338	686,372	812,189	588,906
Accommodation	L6	266,413	322,516	240,913	9,432	82,864	358,708	422,016	335,009
Logistics/ warehouse	L7	6,585	11,848	11,178	1,419	-	8,004	11,848	14,289
Office and general	L8	1,234,823	1,151,762	782,839	95,274	14,152	1,344,249	1,220,760	880,563
Depreciation	L9	441,052	460,631	226,640	3,872	5,616	450,540	480,447	233,354
		<b>8,441,986</b>	<b>8,810,341</b>	<b>7,346,230</b>	<b>634,911</b>	<b>191,734</b>	<b>9,268,631</b>	<b>9,879,883</b>	<b>8,150,478</b>

### Allocation method

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

principles, considering real estimated activities of the employee.

The principles upon which expenses have been assigned is summarised as follows: People who work at Programme and Knowledge Support (PKS) at the international office



assist the Country Offices in designing projects, provide knowledge and assistance and speak into programmatic issues, are assigned as indirect project costs at 100 percent on the basis of the type of intervention for which they give assistance. If they have additional tasks, such as being members of the Works Council, formulating strategy or involvement in fundraising, a portion of their time and costs are assigned to these activities.

The expenses of fundraisers are assigned to fundraising activities, and also to awareness. In conjunction with fundraising activities, they often fulfil a role in raising awareness amongst the public regarding poverty and the need to tangibly respond by advocating in the Netherlands. Depending on the employee and the activities that are undertaken, between 30 and 90 percent of the time and personnel expenses are assigned to awareness. The expenses of supporting services are assigned to the activities for which they are executed. This leads to partly objectives spending and partly indirect project costs.

### Overall expenses

The total expenses of the organisation increased from € 8,150,478 to € 9,268,631 an increase of € 1,118,153. The source of this increase can be summarised as follows:

Increased costs International Office	926,522
Increased costs Country Offices	169,234
Increased costs commercial activities for fundraising	22,396
<b>Total increase organisational costs</b>	<b>1,118,153</b>

### Personnel expenses (L1-L4)

Of total expenses of almost € 9.3 million, more than € 6.4 million are personnel expenses. That is 69 percent of the total which is lower than 2020.

Regarding salaries (L1-L3) it gives the following breakdown:

	2021
Gross salary costs	6,926,951
Social insurance	978,829
Pension costs	573,860
<b>Total gross salary-related costs</b>	<b>8,479,639</b>
Charged against income sales (Mana)	-75,254
Charged to projects	-3,383,428
<b>Net salary-related costs</b>	<b>5,020,957</b>

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

In 2021 there were 369.51 FTEs (2020: 379.50) on average working for Dorcas, of which 66.4 in the Netherlands (2020: 66) and 303.11 (2020: 313.50) in the country offices. In the Netherlands the staff increased with 0.4 FTE and in the country office decreased with 10.39. A large portion of the Country Office staff are project employees, of whom the personnel costs are accounted for in whole or in part as project expenses. About 40 percent of all gross salary-related costs are charged to projects. These are predominantly projects that Dorcas self-implements, without the assistance of partner organisations.

The members of the Dutch Supervisory Board receive no remuneration for their work. In 2021, € 17,556 of Dutch board expenses were paid (2020: € 12,142). The 2021 figure includes expenses for the recruitment of a new Supervisory Board member and also the costs of an external secretary that assists the Supervisory Board in minute taking and other secretarial tasks. Once every two years the Supervisory Board members visit one of the project countries to see and experience Dorcas programmes, to gain an understanding of the activities carried out, which they have to supervise. Due to COVID-19 no trip took place in 2021.

Total taxable salaries in the Netherlands in 2021 were € 3,253,088 (2020: € 3,184,818) for 66.4 FTEs (2020: 66). On average this is € 49,000 per FTE (2020: € 48,000). These figures include a small number of

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

## Management remuneration

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

Name	Leo Visser	Peter Palsma
Name	Leo Visser	Peter Palsma
Function	CEO (Chief Executive Officer)	COO (Chief Operating Officer)
Employment Kind	indefinite	indefinite
Hours	33,1	36
Parttime percentage	82.78%	90%
Period	1-1/31-12	1-1/31-12
Remuneration		
Gross salary	88,717	92,048
Year-end allowance	124	135
Severance pay	-	-
<b>Total annual income</b>	<b>88,842</b>	<b>92,183</b>
Taxable reimbursements/additions	5,663	5,416
Pension costs for employer	23,330	15,659
<b>Total other expenses and reimbursements</b>	<b>28,993</b>	<b>21,076</b>
Total remuneration 2021	117,835	113,259
Total remuneration 2020	127,307	113,299

There are no variable components, bonuses or other incentives in the remuneration package.

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

Spending on objectives	120 points
Number of FTE's	105 points
Diversity organisation	115 points
Yes/no part of umbrella organisation	80 points
Management and policy	80 points
<b>Number of points</b>	<b>500 points</b>

Determination of Directors Salaries	CEO	COO
Director's model	87%	80%
Outcome weighing difficulty of management	435	400
Accompanying full-time salary 2021 acc, GDN	124,142	111,345
Accompanying part-time salary 2021 acc, GDN	102,765	100,211
<b>Dorcas directors salaries acc, GDN</b>	<b>88,842</b>	<b>92,183</b>

Due to Dorcas receiving grants from the Ministry of Foreign Affairs and from RVO (Netherlands Enterprise Agency), in principle, the Law of the Norms for remuneration of management of (semi-)public officers applies because funding is from public resources. However, in these cases income has to comprise at least 50 percent government subsidies before these Norms for management are applied.

#### Communication expenses (L5)

Communication expenses were higher than last year (€ 57,570). Dorcas invested in the improvement of the internet connection at our Country Offices.

#### Accommodation costs (L6)

Accommodation costs increased by € 25,500 over 2020. The increase is due to expenses related to rental and utility expenses of our country offices. This was anticipated.

#### Logistics/warehouse (L7)

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

#### Office and general expenses (L8)

These increased by € 451,984, mainly because of IT maintenance.

#### Depreciation (L9)

Depreciation came out € 214,411 higher than last year. This due to investments in our IT.

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

	2021	2020
Depreciation in the Statement of Income and Expenditure	441,052	226,640
Depreciation in costs other sales, including Mana	5,520	12,677
Depreciation in national shops costs	3,872	3,777
Depreciation in local shops costs	284,202	282,716
	<b>734,645</b>	<b>525,811</b>
Of which on material fixed assets	438,350	418,707
Of which on intangible fixed assets (software)	296,296	107,104
	<b>734,645</b>	<b>525,811</b>

## Cash Flow Statement 2021

	2021	2020
<b>CASH FLOWS FROM OPERATIONS</b>		
Result of the year	1,365,312	689,496
Add: Depreciation	734,645	525,811
Increase/decrease of stock	8,721	311,960
	<b>2,108,679</b>	<b>1,527,267</b>
<b>CHANGES IN WORKING CAPITAL</b>		
Addition to consolidation (Mana, c,q, Dorcas USA)	15	8
Increase/decrease receivables	-82,595	1,097,391
Increase/decrease short term liabilities	635,495	561,838
	<b>552,915</b>	<b>1,659,237</b>
	<b>2,661,593</b>	<b>3,186,504</b>
<b>CASH FLOWS FROM FINANCING</b>		
Shareholdings & Member capital Perspective	-93,803	-83,092
Increase/decrease long-term liabilities	-229,711	-218,644
	<b>-323,514</b>	<b>-301,736</b>
<b>CASH FLOW FROM PURCHASES AND SALES</b>		
Purchases	-872,034	-1,542,291
Sales	48,576	299,809
	<b>-823,458</b>	<b>-1,242,482</b>
<b>Increase/decrease in cash</b>	<b>1,514,621</b>	<b>1,642,285</b>
Liquid assets as of 31 December	14,111,291	12,596,670
Liquid assets as of 1 January	12,596,670	10,954,385
	<b>1,514,621</b>	<b>1,642,285</b>

The cash flow position further improved in 2021. Broadly outlined this is due to the net result of the year:  
The depreciation is mainly used to 'finance' the purchases

and the increase of the working capital to 'cover' the cash flow from financing.



## Signing by Executive Board and Supervisory Board

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

*Almere, 10 May 2022*

### Supervisory Board

Mrs. dr. C.A. Voorham  
Chair of the Supervisory Board

Mr. J.C. van der Linden  
Mr. C.N. de Kat  
Mr. dr. H.F. Massink

### Executive Board

Mr. L.D. Visser  
Chief Executive Officer

Mr. P.G. Palsma  
Chief Operating Officer



Stichting Dorcas Aid International  
Radioweg 1  
1324 KW ALMERE

## INDEPENDENT AUDITOR'S REPORT

To: the Board of Directors and the Supervisory Board of Stichting Dorcas Aid International

### Report on the audit of the consolidated financial statements 2021 included in the annual report

#### Our qualified opinion

We have audited the consolidated financial statements 2021 of Stichting Dorcas Aid International based in Andijk.

In our opinion, except for the possible effects of the matter described in the basis for our qualified opinion paragraph, the accompanying consolidated financial statements (page 62 through 89) give a true and fair view of the financial position of Stichting Dorcas Aid International as at 31 December 2021 and of its result for 2021 in accordance with the Guideline for annual reporting 650 'Fundraising Organizations' of the Dutch Accounting Standards Board.

The consolidated financial statements comprise:

1. the consolidated balance sheet as at 31 December 2021 (with a balance sheet total of € 21,035,179);
2. the consolidated statement of income and expenditure for 2021 (with a total positive result of € 1,365,312); and
3. the notes comprising a summary of the accounting policies and other explanatory information.

#### Basis for our qualified opinion

As indicated on page 81, section S6, in the note to 'Income in exchange for the delivery of products and/or services', there are control deficiencies with respect to the recognition of revenue from the Dorcas shops. Owing to the specific characteristics of the shops, which are run exclusively by volunteers, a number of essential internal controls are not in place. As a consequence we have been not been able to obtain sufficient and appropriate audit evidence regarding the completeness of revenue from Dorcas shops.

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

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

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

### Report on the other information included in the annual report

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

Based on the following procedures performed, we conclude that the other information:

- is consistent with the consolidated financial statements and does not contain material misstatements;
- contains all the information regarding the management board's report and the other information as required by the Guideline for annual reporting 650 'Fundraising Organizations'.

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- 2 -

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

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

The Board of Directors is responsible for the preparation of the management board's report and other information in accordance with the Guideline for annual reporting 650 'Fundraising Organizations' of the Dutch Accounting Standards Board.

#### **Description of responsibilities regarding the consolidated financial statements**

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

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

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

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

##### ***Our responsibilities for the audit of the consolidated financial statements***

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

Was signed in Slidrecht, 11 May 2022.

WITh accountants B.V.  
P. Alblas RA

Enclosure.



**Enclosure to our auditor's report by the accompanying consolidated financial statements 2021 of Stichting Dorcas Aid International, based in Andijk**

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

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

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

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



## Annexes



## Annex A:

### Composition of the Boards

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Two leadership teams are responsible for the daily operations of Dorcas - the Executive Board and the Supervisory Board. As of 1 January 2022 these boards are composed as follows:

#### Executive Board

##### **Mr L.D. Visser**

###### **Chief Executive Officer (CEO)**

Leo Visser was appointed CEO of Dorcas on 1 January 2017. He is a humanitarian industry veteran with a proven track record of serving others in both commercial and NGO environments. Besides his role at Dorcas, he currently holds the following positions: Executive Board Member Tabitha for Enterprising People BV, corporate entity of Dorcas Aid International (unpaid), Board Commissioner of De Jong Beheer B.V. (paid), Chairperson of Protestant Church Kampen (unpaid), Chair of Foundation 'Delen Geeft Meer' (Sharing Gives More), Arnhem, the Netherlands (unpaid).

Born: 1957, Kampen, The Netherlands  
FTE: 0.8

##### **Mr P.G. Palsma**

###### **Chief Operating Officer (COO)**

Peter Palsma was appointed COO of Dorcas in June 2019, bringing years of experience in youth protection - for the Salvation Army and others - to the fore of his executive role at Dorcas. He currently holds the following additional positions: Executive Board Member of Tabitha for Enterprising People BV, corporate entity of Dorcas Aid International (unpaid), Treasurer of the Board of the Confederation of European Probation (unpaid).

Born: 1972, Swifterbant, The Netherlands  
FTE: 0.9

#### Supervisory Board

##### **Mrs. Dr. C.A. Voorham**

###### **Chairperson of the Supervisory Board**

Ine Voorham joined the Board as Chairperson in 2012. She is also Chairperson of the Remuneration Committee. When she's not busy lending her talents to Dorcas, Lt.

Colonel Voorham is a Salvation Army Officer. She was previously the Director of the Salvation Army Welfare and Healthcare Foundation.

Additional positions she holds at the time of reporting are as follows: Board Member of Stichting SchuldenLabNL, Member of Maatschappelijke Raad Gevangenzorg Nederland (Netherlands Social Council for Prisoners Care), Member of Members Council of the Nederlands Bijbelgenootschap (Dutch Bible Society) and Ambassador for Youth for Christ, Lifespots and Micha Nederland.

Her current term ends in 2022 and she cannot be reappointed.

##### **Mr J.C. van der Linden**

###### **Vice-Chairperson of the Supervisory Board**

Jan van der Linden is both Vice-Chairperson of the Supervisory Board and Chairperson of the Audit Committee. Years of experience as a Financial Advisor sees van der Linden bring a great deal to this position, and complements his other roles as Board Member of VNO-NCW Friesland and Treasurer of Stichting Friesland Vaart and Member RvC Regiozorg Holding B.V.

His first term ended in 2021 and he was reappointed for a second term.

##### **Mr C.N. de Kat, MFM**

###### **Member of the Supervisory Board**

Kees de Kat has been a Member of the Supervisory and Audit Committee since 2018. For more than 10 years, he has also embraced his role as CEO of Royal FruitMasters. Additional positions he fulfils are as follows: Board Member of Fresh Produce Centre, Board Member of European Fruit Cooperation, Board Member of Fruitpact, Board Member of the Fruit Tech Campus, Board Member of GS1, Board Member of Fresh Upstream and Board Member of HJW/IKC.

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

**Mr Dr. H.F. Massink****Member of the Supervisory Board**

Henk Massink juggles his role as Member of the Supervisory Board, Member of the Remuneration Committee and Coordinating Policy Officer at the Dutch Ministry of Agriculture, Nature and Food Quality with ease. He brings years of expertise in government policy to his supervisory function at Dorcas. He also finds time to lend his talents to a variety of other positions. He is a Central Board Member of the Staatkundig Gereformeerde Partij (SGP), International Secretary of the SGP and (as such) Chair of the Board of SGP-International and Board of the Foundation Member for the Support of Central and Eastern European Organisations for Mission Studies.

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

**Supervisory Board Remunerations**

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

**Appointment Procedure**

Board members are appointed by the existing Supervisory Board using a profile which stipulates the qualities and/or capacities that they are required to possess. The candidate selection process may vary based on the needs of the Board in office. The Selection and Remuneration Committee supports the Supervisory Board in this function. Board members are appointed for a maximum of five years and can be reappointed once. The Executive Board plays an advisory role throughout the process.

**Additional Positions: Risk Analysis**

Additional positions that our Executive Board and Supervisory Board members hold do not influence their position at Dorcas, nor their availability, formal or informal. At the time of reporting, we identify no risk to the organisation. Mr L.D. Visser's position with De Jong Beheer B.V. and the Protestant Church at Kampen are unrelated to Dorcas and do not post any conflict of interest. His membership of the Executive Board of Tabitha B.V. is directly linked to his CEO position at Dorcas Aid International. The Supervisory Board has no objections to the positions.

Mr P.G. Palsma's membership of the Executive Board of Tabitha B.V. is directly linked to his COO position at Dorcas Aid International. The position with the Confederation of European Probation is unrelated to Dorcas and does not pose any conflicts of interest. The Supervisory Board has no objections to the positions.

## Annex B: Budget 2022

	Budget 2022
<b>Income:</b>	
Private individuals	8,300,000
Companies	1,275,000
Government subsidies	7,800,000
Affiliated non-profit organisations	75,000
Other non-profit organisations	6,000,000
<b>Total income raised</b>	<b>23,450,000</b>
Income in exchange for the delivery of products and/or services	4,467,663
Other income	-
	<b>4,467,663</b>
<b>Total income</b>	<b>27,917,663</b>
<b>Expenses:</b>	
<b>SPENT ON OBJECTIVES</b>	
Awareness	1,421,059
Humanitarian Assistance & Recovery (HAR)	
Humanitarian Assistance	6,552,235
Recovery	4,368,157
Inclusive Entrepreneurship (IE)	5,739,854
Social Empowerment & Protection (SEP)	5,765,374
	<b>23,846,679</b>
Fundraising expenses	2,160,143
Management and administration expenses	1,415,226
<b>Total expenses</b>	<b>27,422,047</b>
Balance of income and expenses	495,616
Financial income and expenses	-26,475
<b>Budgeted surplus</b>	<b>469,141</b>



#### Forecasted Benchmark Percentages

Spent on objectives as percentage of total income	85.4%
Spent on objectives as percentage of total costs	87.0%
Fundraising as percentage of total income raised	9.2%
Management and administration as percentage of total costs	5.2%

The budget for 2022 aims in the end at the same realised income of 2021. Compared to the budget 2021 it is an ambitious increase. This increase is foreseen in all categories of our income as we expect to reap the benefits of the route Dorcas has taken in the further professionalisation of our organisation. Furthermore, with the knowledge we have now Dorcas expects the influence of COVID-19 to be

limited. This expected increase in income influences the spending on objectives and effects the fundraising and management & administration expenses. Finally, Dorcas aims for a further growth of the continuity reserve to reach the desired needed level of € 5.5 million at the end of the new strategic period in 2025.

## Annex C: Distribution Direct Project Expenses 2021 (In euros)

	Payments in Cash 2021	Contributions in Kind 2021	Total 2021	Payments in Cash 2020	Contributions in Kind 2020	Total 2020
<b>Distribution per intervention</b>						
Relief	7,929,721	-	7,929,721	9,171,088	-	9,171,088
Early Recovery & Resilient Livelihoods	4,552,930	-	4,552,930	5,162,300	-	5,162,300
Enterprising People & Communities	2,106,908	-	2,106,908	2,292,431	8,131	2,300,563
Community Based Care and Protection	3,377,176	24,521	3,401,696	2,103,910	309,224	2,413,135
	<b>17,966,734</b>	<b>24,521</b>	<b>17,991,255</b>	<b>18,729,729</b>	<b>317,356</b>	<b>19,047,085</b>
<b>Distribution by country</b>						
Romania	462,768	-	462,768	286,619	99,036	385,656
Moldova	606,413	-	606,413	448,846	123,485	572,330
Ukraine	526,203	-	526,203	602,885	86,704	689,589
Albania	420,799	8,335	429,134	424,552	8,131	432,684
<b>Total Eastern Europe</b>	<b>2,016,183</b>	<b>8,335</b>	<b>2,024,518</b>	<b>1,762,903</b>	<b>317,356</b>	<b>2,080,259</b>
South Sudan	2,205,757	-	2,205,757	2,113,866	-	2,113,866
Ethiopia	1,647,591	-	1,647,591	1,816,546	-	1,816,546
Kenya	957,106	-	957,106	643,246	-	643,246
Tanzania	523,854	-	523,854	797,996	-	797,996
Mozambique	883,992	-	883,992	879,340	-	879,340
<b>Total Africa</b>	<b>6,218,300</b>	<b>-</b>	<b>6,218,300</b>	<b>6,250,993</b>	<b>-</b>	<b>6,250,993</b>
Egypt	783,157	-	783,157	664,636	-	664,636
Syria	2,757,900	-	2,757,900	2,448,409	-	2,448,409
Lebanon	3,135,940	7,685	3,143,626	4,418,127	-	4,418,127
Iraq	2,488,090	-	2,488,090	2,922,148	-	2,922,148
Yemen	4,343	-	4,343	101,381	-	101,381
<b>Total Middle East</b>	<b>9,169,430</b>	<b>7,685</b>	<b>9,177,115</b>	<b>10,554,701</b>	<b>-</b>	<b>10,554,701</b>
Total other countries, general and transport fund	562,822	8,500	571,322	161,132	-	161,132
<b>Grand total</b>	<b>17,966,734</b>	<b>24,521</b>	<b>17,991,255</b>	<b>18,729,729</b>	<b>317,356</b>	<b>19,047,085</b>



## **For those in need!**

Dorcas invests in sustainable change in the lives of people who are marginalised. In the event of poverty, exclusion or a crisis, we create opportunities for them to flourish. This is how we follow Jesus Christ.