



Annual Report

2008



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This annual report presents details of Both ENDS' work in 2008, done in collaboration with a large number of Civil Society Organisations (CSOs) from developing countries, the Netherlands and elsewhere. These CSOs serve a wide range of constituencies and it is only through partnership with them that we are able to pursue our mission. We feel privileged to share their agenda and to join forces with the people in these organisations. Both ENDS and our partners also benefit from the generous financial support offered by our financiers for which we express our great appreciation.



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Both ENDS: Environment aNd Development Service

Both ENDS is a play on words, with 'ENDS' standing for Environment aNd Development Service and the name 'Both ENDS' describing what we do: making connections between nature and people, the global and the local; environmental protection and development cooperation and advocacy and alternatives. We aim to strengthen civil society organisations (mostly in developing countries) working on environmental and poverty-related issues.

Why?

There is growing global awareness that we can no longer continue to abuse natural resources such as water and land and that such degradation is inherently related to issues of poverty and powerlessness. When ecosystems are degraded it is poor people who suffer the most, who are further marginalised and see their lives and livelihoods become less sustainable. Many civil society organisations - CSOs- (e.g. trade unions, women's organisations and farmers' associations) in developing countries are coming up with alternative and sustainable solutions to address the effects of climate change, land degradation or ecosystem damage. These locally developed ideas, can have a global impact. There is a need for the insights and experiences of such organisations to be fed into the system of global governance, which is heavily expert-driven and not always aware of grassroots responses to global problems. Both ENDS champions CSOs in developing countries to provide such creative inputs.

How?

Many things can be done to strengthen civil society organisations. Both ENDS is involved in directly and indirectly strengthening CSOs.

- Direct strengthening involves providing services such as assistance in finding the information they need and help with fundraising. It also involves developing strategic networks and starting joint initiatives based on shared agendas and the needs of the CSOs;
- Indirect strengthening involves introducing the insights, experiences and practical responses of CSOs into discussions over policy and strategic implementation at different levels: in the Netherlands, Europe and internationally.

Our focus

Both ENDS has three thematic programmes focused around water, land and capital. Many poor communities are reliant on natural resources which can be prone to degradation or expropriation by others. Often their only income comes from the land they work on, the forests they live in or the waters they use for fishing and drinking. Access to, and control over, land and water determine their quality of life. The usage of water and land is heavily influenced by capital flows, for example from investment in large infrastructure projects, such as dams, and by financial policies related to agriculture, trade and debt.



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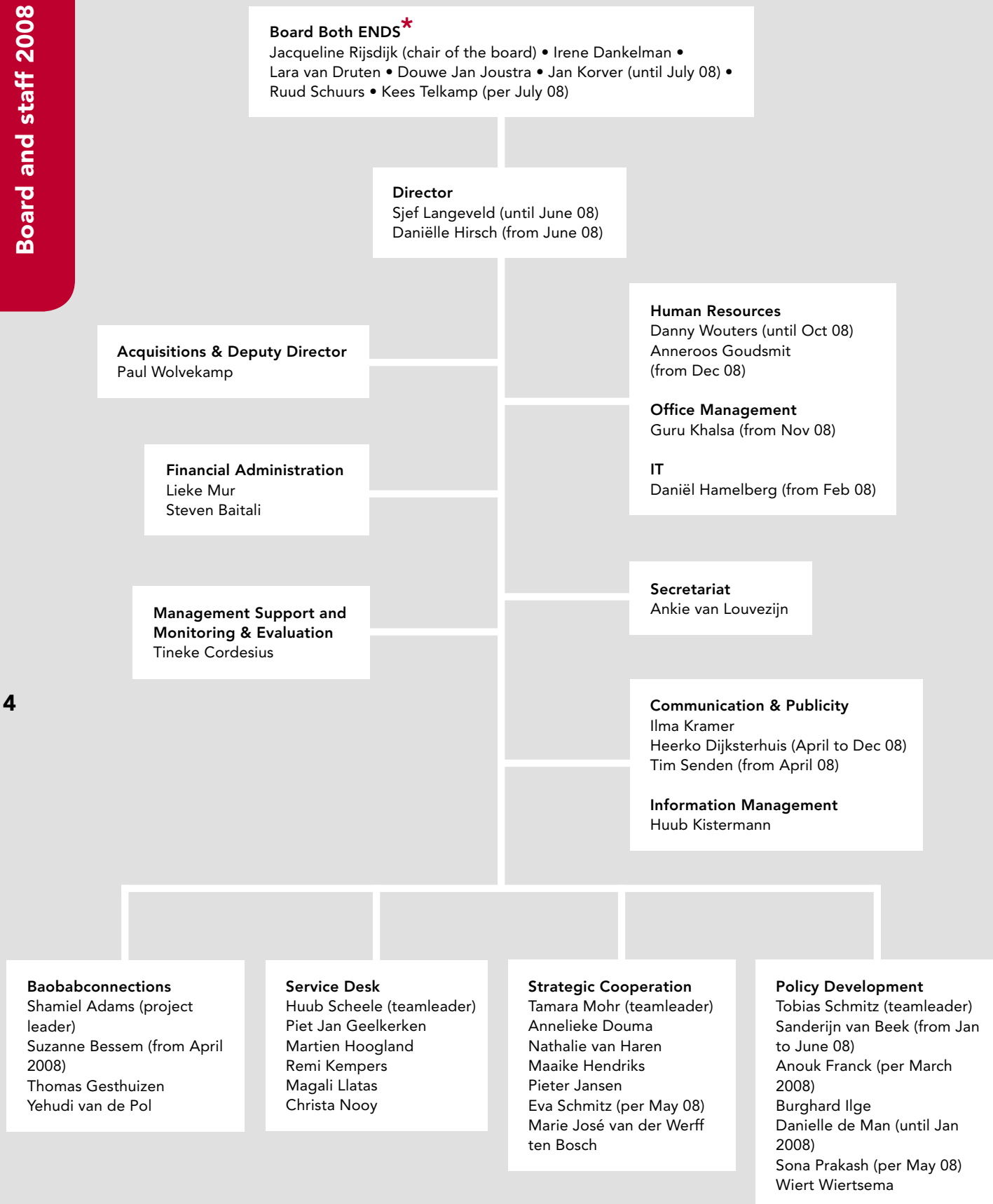
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* **Members of the Board** give their services for free. The Board oversees the general administration and operation of Both ENDS. Their expertise in advising on initiatives, legal questions, accounting, management and other strategic issues strengthens the foundation. The Board meets four times a year. Each member is appointed for a period of two years, which may be extended by two years, to a maximum of six years. The Board appoints a chair, a secretary and a treasurer from its midst.

Time for a change?

As chair of the board of Both ENDS, I find that every year with this organisation is varied and exciting. In my day to day work within the financial sector it is rare to come across small and seemingly remote organisations that are making a difference in the world. This year it has been very inspiring to see a small Bangladeshi advocacy group successfully preventing the Asian Development Bank from investing in an opencast coal mine which would mean farmers losing their land and severe damage to the local environment. Such organisations are the heart of the changes that are needed to make the planet a better place to live. That said, this year was once again stimulating, and filled with many challenging changes!

*Change is inevitable...*The biggest and most profound change for us was saying goodbye to our former director Sijf Langeveld. Both ENDS grew strongly under his leadership. Over the past few years, he focused on finding innovative forms of collaboration between NGOs, private companies, research institutes and governments. This produced tangible results, such as improving the sustainability of the flower sector and launching a global grassroots movement to counteract soil erosion. We are deeply appreciative of his immense accomplishments and spent a lovely day in May at his farm in the south of the Netherlands celebrating his time working as director.

*Change is about developing new competences...*At the same time, we were very pleased to appoint Danielle Hirsch as the new director. With an economic background, Danielle has a strong belief in the profound links between economic growth and sustainable environmental management. On a managerial level, she is eager to further professionalise the office, focus on results and to diversify our financial basis.

*Change can be for the better or the worse...*Both ENDS is operating in a world that is changing faster than ever. In 2008 the world was hit by the worst economic crisis since the Great Depression, the consequences of which no-one is yet able to predict. Some good may emerge out of it, as some of the world's leading figures are using it as a chance to promote a 'Green New Deal' in which economic recovery programmes will be part of a wider agenda to reduce carbon dependency, protect ecosystems and alleviate poverty.

*A chance for change...*While many of our partners in developing countries have been hit hard by the financial catastrophe, I also see these partnerships growing stronger. For example, on page 10 of this report you can read about Drynet, a powerful global network that is developing new futures for dry lands. *Change also brings opportunities* to develop new strategies. In preparing our policy plan for 2010-2014, we have invited people from outside the organisation, such as an academic, a manager from a large corporation and a leader of a Dutch trade union, to tell us what they think of our work. They confirm we are heading in the right direction, and are helping us to identify opportunities for change that we might have overlooked.

Change can create trembles or flows, depending on how accepting we are of it. I think we are flowing in the right direction and can't wait for another inspiring year at Both ENDS.

Jacqueline Rijdsdijk

Chair of the Board, Both ENDS

Core Values

In 2008 we formally defined our core values. These are the foundation of how we go about our work and the practices we use every day, in everything we do.

ADVOCACY

Working together with civil society organisations, mostly in developing countries, and making the case for them: organisations that are raising awareness of problems or putting forward solutions. Through this work, they are making a contribution to sustainability: promoting social justice and ecological integrity, locally and globally, now and in the future.

EMPOWERING

For Both ENDS, sustainability means assuring a balance between social justice and ecological integrity. Both ENDS is fighting against the depletion and exhaustion of our ecosystems, which affects the very foundations of social justice.

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INNOVATIVE

Both ENDS sees what others don't see and hears what others don't hear because of the very diverse network of organisations we work with. Our partner organisations are innovators at the grassroots level who are involved in developing and boosting new approaches. This gives us more opportunities to identify and promote alternatives for sustainable development.

SOLIDARITY

Both ENDS stands up for the rights of oppressed communities. We also represent the interests of the environment and of future generations, because they do not have a voice at the table. We are working for a society that is based on social, ecological and economic justice, in which people, companies and the government work together and respect and preserve communal interests and values: for us, these take priority over private or sectoral interests.

Internal organisation - A word from the Director

When I took over as Director of Both ENDS last year the organisation was well organised at the operational level with well-functioning control, information, human resource and financial systems in place. This gave us the freedom to start to revisit the strategic choices the organisation had been making over past years, in order to ensure a firm basis to effectively realise our mission.

Both ENDS operates in an increasingly dynamic policy and economic environment. Given the urgency of the challenges of sustainable development, and the increased recognition of the need to make substantial changes, we need some navigational aids: core values to guide our choice of activities in the coming years. Since these will determine the scope of our activities, we are defining them with extensive participation from our staff and partner organisations. This process of setting our bearings will be finalised by the end of 2009, when we will present our Strategic Plan for 2010-2015.

This year we began this process by defining our core values and by holding intense discussions with professionals from the private sector, sciences and labour organisations over the future of sustainable development. We introduced a system of quality control that allows us to manage our organisation effectively while providing the required flexibility. The outcomes of these activities are of central importance to our organisation, and the processes have also been extremely rewarding, with many people from within and outside the organisation playing a lead role in them.

In 2008, as part of our ongoing internal review process we also focussed on:

- Partner policies: reviewing our own approach to partner organisations, preparing for a strategy discussion with 20 key partners and starting a strategic discussion with partners to refine the 'Both ENDS method' of capacity strengthening. This step of taking our working relations with partners to a higher, more strategic level, is essential before these organisations become involved as advisors and in monitoring processes;
- Implementation of a tailor-made quality system to provide us with a more effective system of control. This *Streefwaarden System* allows us to maintain a balance between control and monitoring of results and allowing staff to maintain flexibility in meeting the needs of our partner organisations. We recognise that the implementation of a quality system will require a change in our internal culture, and this needs to be effectuated from the outset. The bulk of the work in preparing the system has been done in a participatory way, allowing all staff members to be part of the design. Because of this participation, we expect that it will be fairly easy to implement the quality system.
- Staff training: Our staff receive individual training on request. Internal training has been provided in presentation skills, dealing with the media, vision development and facilitation. Management staff was trained in implementing performance evaluations.
- IT Facilities: A major goal in our 2008-2010 IT policy is to use our facilities more efficiently, technically and financially. One of the underlying conditions to achieve our IT policy goals requires expanding our software licenses. For this we approached Microsoft for free software licences under their donation policy for NGOs. In August 2008 Microsoft approved our request and has provided us with the licenses we need to start implementing our policy in the years to come.

Looking back, 2008 was a rewarding year, in which we managed to engage a significant number of people and organisations in discussing and defining the key characteristics of Both ENDS. As such we have established an informal system for including internal and external opinions and expertise, through which our organisation can learn and grow. This participatory approach will continue to be central as we further develop our strategy in 2009.

Danielle Hirsch, director Both ENDS

HOW WE WORK: ALIGNING THE WHEELS



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Both ENDS develops long-term relationships with civil society in developing countries through three interdependent strategies, which are overseen by three staff teams: Direct Services, Strategic Cooperation and Policy Development. These three teams and their work are mutually reinforcing, like three cogs driving a larger wheel.

Many of our activities have a longer term focus and involve creating the conditions for positive change. As such, the results of our activities often only become visible in the long run. More importantly: we do not achieve our results alone, but always in partnership with others! The next few pages contain three examples of our work chosen from a much wider range of activities. These examples are clustered around our three main themes: land, water and capital, and have been selected to illustrate the diverse but complementary ways in which we work. We have chosen examples that showed positive results in 2008.

DIRECT SERVICES Civil society organisations in developing countries face many challenges and often lack the finance, information, networks and contacts to realise their aims. When Both ENDS was established in 1986, the founders' vision was that it should be a 'first-stop shop' where such organisations can come for advice, support and feedback. The Direct Services team continues to provide a service that is easy to access, that can build the overall capacities of organisations to enable them to acquire the necessary political, financial and moral recognition and the support they need.

Our direct service work also enables us to keep an eye on the ever-changing concerns of environmental and development groups in developing countries. This knowledge provides inputs for the development of the two other teams. *The wheel starts spinning...*





**POLICY
MAKER /
DECISION
MAKER**

**POLICY
DEVELOPMENT**

**OBJECT
VOICES**

**STRATEGIC
COOPERATION**

**SEVERAL
NETWORKS**

POLICY DEVELOPMENT This team monitors national, regional and international policy agendas and processes related to sustainable development. In so doing it is able to provide analyses to civil society on how to actively engage in these agendas and processes. The team promotes civil society participation in policy and decision-making processes, by developing and showing alternative policies and initiatives and does advocacy work at the national (Dutch) and international levels in support of our partner's interests. *The machine is in full swing...*

STRATEGIC COOPERATION Through forming several different networks with other organisations our voices become stronger. Our staff in the strategic cooperation team maintains links with some 100 strategic partners with whom we share a common agenda on issues such as integrated water management or sustainable land use. The cooperation is based upon exchanging expertise and building alliances that can improve the effectiveness and efficiency of civil society organisations. The team aims to build long-term alliances and networks, to help partner organisations to mature and to engage in policy development at the local level. *The wheels start to engage with each other...*

Once all the cogs are aligned they can generate much momentum to bring about a more equitable and sustainable world and allowing global civil society to contribute. This does not happen overnight, it often takes some time for the results of our efforts to become visible.

ALIGNING THE WHEELS ON LAND

Both ENDS' mechanisms can start in different ways. An existing network of civil society organisations provided the starting point for spinning Both ENDS' wheel through Drynet - a global initiative giving a new future to drylands.



STRATEGIC COOPERATION

10 As part of a project on desertification and drylands, a group of European organisations, including Both ENDS, sent a joint questionnaire to all our African partners. The goal was to make an inventory of how local African groups are working within the framework of the United Nations Convention to Combat Desertification (UNCCD). Many replies were received and one of the most common responses was that these groups lacked the capacity to link their local realities with UN policies. Both ENDS and two other European NGOs: CARI (Centre d'Actions et de Réalisations Internationales) from France and LPP (League for Pastoral Peoples and Endogenous Livestock Development) from Germany saw that there was a need to join forces with organisations around the world working in drylands and we jointly submitted a project proposal to the European Union to set up a global network of CSOs to strengthen the voices of local dryland organisations within their own countries. The result: an effective network - Drynet - with 14 diverse CSOs from 17 different countries is now in place. Local groups affiliated with partners in the Drynet network, such as farmers, academics, local or national government and other stakeholders, are better able to organise themselves in their own countries, have a stronger voice in influencing national policies AND their input is used as an input to international policy discussions, at for example the UN level. ***The wheel starts spinning...***

The Chilean Drynet partner OLCA (Observatorio Latinoamericano de Conflictos Ambientales) has been nominated as the national focal point for civil society organisations for the UNCCD and is now the main connection between NGOs and the government.

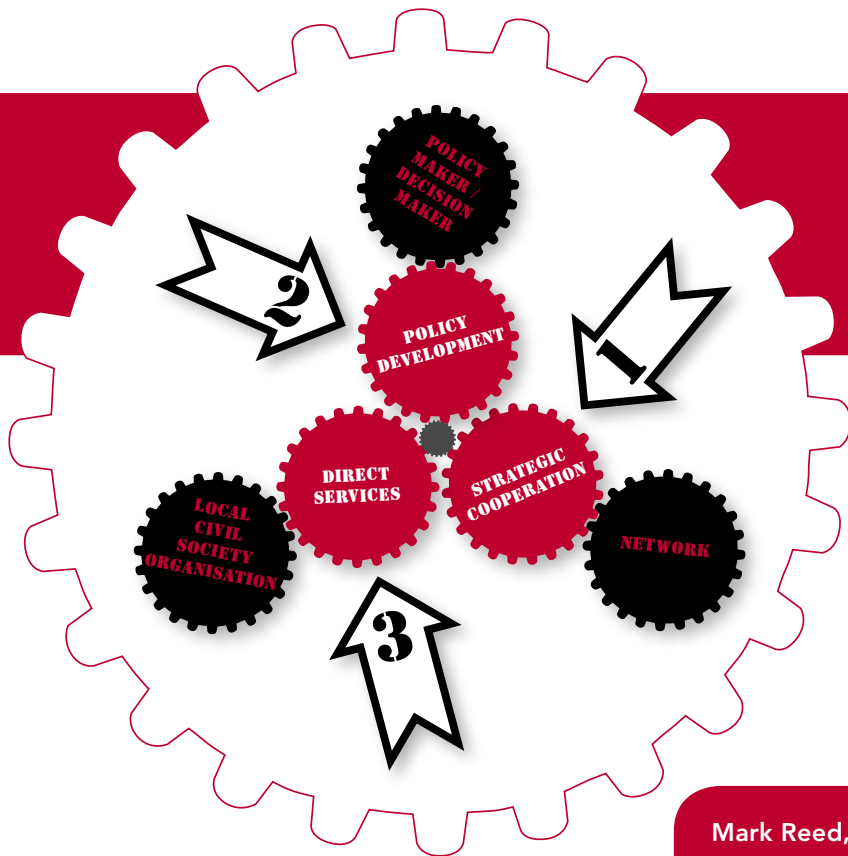


POLICY DEVELOPMENT

Drynet has raised its profile by organising civil society participation at a number of international events and conferences and has organised several side events and given presentations at UN conferences. This enables better contact between local organisations working on dryland sustainability and the international policy community. This in turn helps enhance the position of individual Drynet partners in the eyes of their national governments: in most countries with Drynet members, there has been an increase in cooperation between government and civil society. Internationally, Drynet is becoming increasingly recognised for developing participatory policy processes and bringing this to bear on international policy issues such as adaptation to climate change and bio-fuel production in dry areas.

Drynet has also had a spin off on the policy work of Both ENDS on drylands in general. For example, as a partner of the International Alliance for Regreening the Sahel, we have been able to contribute to bringing successful local grassroots initiatives to the attention of politicians in Sahelian countries. For instance we have highlighted how farmer-led regeneration, using agroforestry techniques, has brought over 5 million hectares of eroded land in Niger back into productive use, enabling the local population to meet most of the Millennium Development Goals with little external assistance. ***The wheels are rotating...***

The Chief Minister of Rajasthan, India, is now committed to saving the threatened Thar desert camel after reading about the situation in the Drynet newsletter, produced and distributed by the local Drynet partner LPPS (Lokhit Pashu Palak Sansthan).



DIRECT SERVICES

The local groups affiliated with the Drynet partners often have insufficient capacity to develop political, financial and moral recognition and support that they need. Drynet partners help build these capacities by gathering and providing information on successful initiatives for restoring and conserving drylands; policy developments; stakeholders and research developments. They seek to disseminate this information to local groups, translating it whenever they can into local languages and adapting it to local contexts. Drynet partners are also producing radio programmes, as this is often the best way to reach out to local people working and living in arid regions. As well as developing a website (www.dry-net.org) Both ENDS has also created an easily adaptable newsletter template that is used by all the Drynet partners: in 2008, some 30 newsletters were available in 20 countries in 13 different languages. In addition Both ENDS has organised workshops for Drynet partners on how to facilitate meetings and how to effectively train local partners.

The machine is in full swing...

Mark Reed, Senior Lecturer Aberdeen Centre for Environmental Sustainability and Centre for Planning and Environmental Management, School of Geosciences, University of Aberdeen: "Both ENDS has the capacity to connect many different worlds, from the jargon-filled offices of academics to farmers' fields, as well as to the needs of CSOs working in many contexts around the world. As an academic, I have found it particularly useful working with Both ENDS to combine ideas emerging from each of these worlds, and communicate them effectively in contexts that I would normally not have access to. The ideas that have emerged from my work with Both ENDS are both rooted in rigorous theory and evidence from research, whilst firmly rooted in the grassroots realities of making a living from a rapidly changing environment. It is rare to find people who are capable of gaining the trust and respect of academics and farmers alike, but this is essential if we are to develop solutions to environmental problems that will really work."

Jozias Blok, Policy Officer, Sustainable Land Management, European Commission: "Climatic change and destructive land use mean that drylands are degrading faster than ever, resulting in poverty and migration. In response local farmer's organisations, and other civil society organisations in many parts of the world, have developed alternative land management strategies. Many of these approaches have achieved notable success, but these successes need to be highlighted and brought to the attention of policy makers and other stakeholders. Through our (the EC's) cooperation with Both ENDS and the CSOs working together in DRYNET we are promoting innovative advocacy and knowledge sharing experiences."

THE WHEELS OF CAPITAL

An organisation from Bangladesh was able to start the Both ENDS mechanism by asking a simple question when they needed help in convincing the Asian Development Bank to not finance an open pit coal mine in their country. The machine starts running...



DIRECT SERVICES

Bangladesh is running out of its natural gas supplies and has an urgent need to develop other energy resources. A plan emerged to dig up to 572 million tonnes of coal from Phulbari, in north-west Bangladesh, which would be financed by the private sector and the Asian Development Bank (ADB). There is still an internal discussion if the coal is meant for national use only, or export as well. In the initial plans rail infrastructure and a sea terminal are proposed to facilitate the export of the coal. While the project has been presented as bringing economic benefits to Bangladesh, it would also pose a health hazard and displace around 50,000 people- this in one of the few areas of the country that is not prone to floods or other natural disasters, and which currently provides a significant portion of the country's food supply.

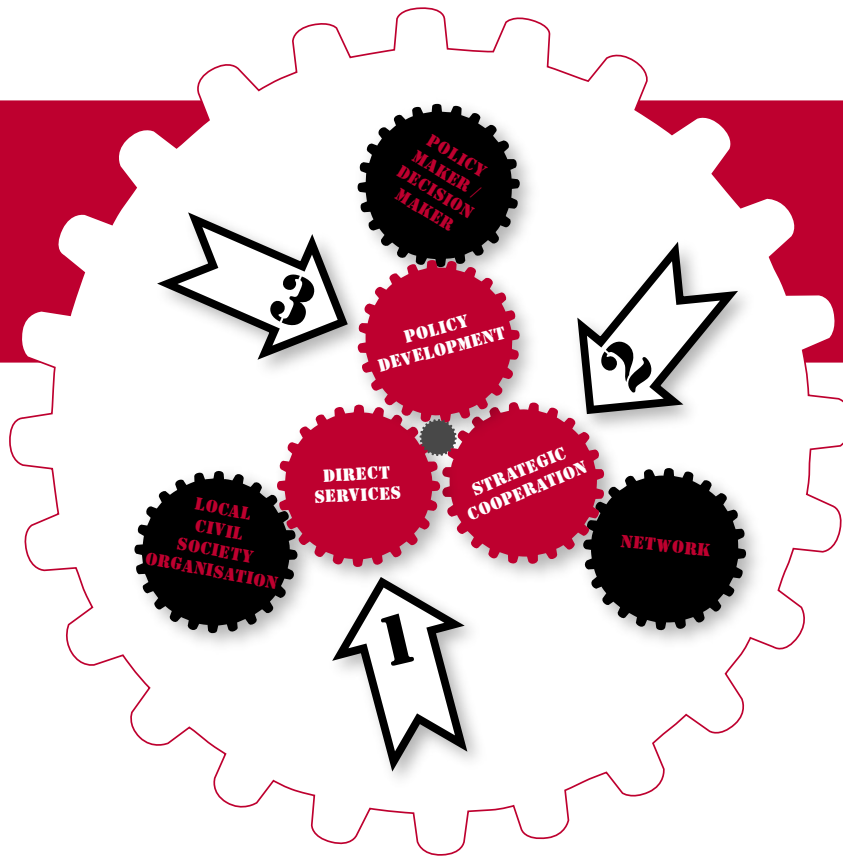
The Bangladeshi organisation BanglaPraxis, a public interest organisation based in Dhaka, asked us for help in stopping the ADB from financing the Phulbari project. We organised an initial meeting in our office, inviting European NGOs and a coal mining expert from London. As BanglaPraxis is a strong, well established, local organisation, it was agreed that support was most needed in providing a show of solidarity and helping to develop a strategic campaign plan which would identify which stakeholders to involve and where to register official complaints. ***The wheel starts spinning...***



STRATEGIC COOPERATION

Building links between groups in Europe, the United States and our partners in developing countries is an important vehicle for empowering communities that face the negative impacts of development projects and policies promoted by Multilateral Financial Institutions (MFIs), such as the World Bank or the Asia Development Bank. Because of this we are an active participant in MFI-related networks, such as the NGO forum on the ADB (which consists of more than 100 members from Asia and the Pacific, Europe, Japan and the United States), where we are a member of the Forum's International Committee. In this role, we helped to prepare side events during the 2008 ADB Annual Meeting in Madrid; assisted the NGO Forum in various organisational matters and used our Dutch contacts to arrange for our Asian partners to meet the Dutch ADB-director. We have also contributed to the formulation of a civil society response to the Bank's newly formulated safeguard policies: its policy framework for evaluating and managing the social and environmental risks of the projects they finance.

BanglaPraxis and the ADB Forum wrote several letters to ADB officials; organised meetings with ADB representatives; collected information on the negative social and environmental impacts of the Phulbari mine and published a case study of these. As a result the Bank's management decided in April 2008 to take the Phulbari project out of its funding pipeline. ***The wheels are rolling...***



POLICY DEVELOPMENT

Following elections in December 2008, a new government has been installed in Bangladesh. They are reconsidering whether and how to move forward with the Phulbari mine. This means that the ADB forum and Both ENDS will keep monitoring the situation as the project may enter the Bank's pipeline again in the near future. In addition, we are operating on a broader policy level by developing a long term strategy for the Forum that focuses on ADB policies towards energy, climate and infrastructure. In addition, Banglapraxis and Both ENDS are paying special attention to Bangladeshi resettlement policies as the government is currently drafting a new law on this issue. *The machine is in full swing...*

Zakir Kibria, Executive Director BanglaPraxis, Bangladesh: "...almost exactly as the name suggests, Both ENDS works to inter-link resources and communities who want to make change happen on the ground. Our campaign against the Phulbari mine has been a long and multilayered one. It's never easy when small farming communities find themselves against large corporations, giant profit seeking banks and multilateral development institutions, but success did come. How many times do we see large multilateral development banks remove a project from their pipeline? We know that there's still a long way to go. The mine continues to remain a threat to the community but we have had Both ENDS walking all the way with us..."

Renato Redentor Constantino, director NGO forum on ADB, the Philippines: "...One of the most underrated things in the arena of development groups is the work of exploring and problematising the politics of democratisation. Pieter Jansen from Both ENDS has been an intellectual partner in this. He has played a vital role, not just in sharing insights, but in helping the Forum share the burden of searching for answers to many very difficult questions.

Elderly woman in Phulbari:
 "No, we do not want the coal mine. What will we eat?"

ALIGNING THE WATER WHEELS

In the case of our work on the right to water, the wheel started spinning at the policy level, specifically at the international discussions regarding the privatisation of water and achieving Millennium Development Goal 7.



POLICY DEVELOPMENT

In September 2000 world leaders came together to adopt the United Nations Millennium Declaration, committing to reducing extreme poverty and setting out a series of targets to be achieved by 2015. They have become known as the Millennium Development Goals (MDGs). Goal number 7 includes halving the proportion of people without access to safe drinking water and basic sanitation. Many people still lack access to these resources, which are fundamental to human dignity. Policy makers mostly see water provision from an economic point of view and have often looked towards water privatisation as a solution. At the same time donors and governments have mostly focused on delivering these services to the urban middle classes, and have neglected the rural poor. In addition, many governments in developing countries have simply not prioritised access to water and sanitation for the poor. For all these reasons it became necessary to find a way to empower local stakeholders and to make donors and governments more accountable to them.

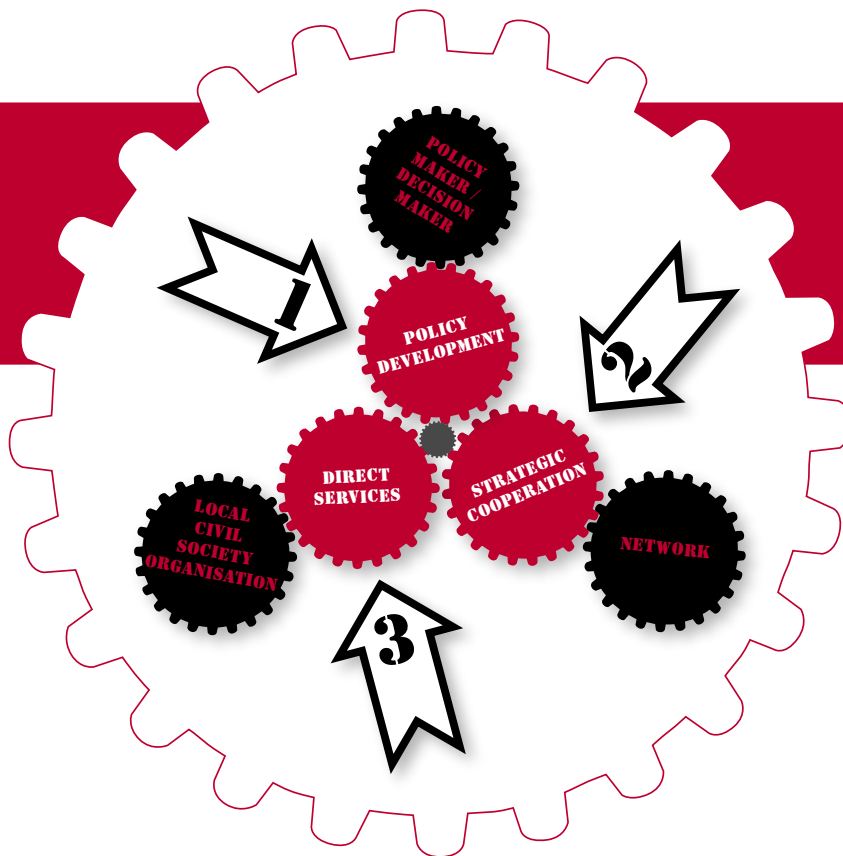
Discussions with two of our strategic partners: Freshwater Action Network Central America (FANCA) and the Water And Energy Users Federation (WAFED) from Nepal, led us to conclude that international law provided such a route, since most countries have made substantial and legally binding international commitments to human rights. Since access to water is a fundamental human right, a strong legal case can be made to pressurise donors and governments to treat urban and rural areas in the same way and to ensure that money devoted to these goals is properly accounted for and does not disappear. ***The wheel starts spinning...***



STRATEGIC COOPERATION

Both ENDS, FANCA and WAFED hooked up with FAN international, the Centre for Housing Rights and Evictions (COHRE) and the Dutch organisation Simavi to lobby the Dutch government to recognise water as a human right. As a result the Dutch Government has announced its intention to focus on the right to water. The Netherlands' Ministry of Foreign Affairs is now convinced that: "recognition of the right to safe water and basic sanitation is important for the poor because it supports their moral right to place pressure on their government and on the international community to assist in the provision of these services".

Simultaneously, we continued to lobby within Europe and in other international fora. We organised two political cafes (debates in a café style setting): one at the World Bank headquarters in Washington, D.C., and one in the Hague. This paved the way for a wider lobby aimed at getting development organisations and policy makers in the rest of the European Union to accept the right to water and sanitation and to integrate this rights-based approach into their work. The café at the World Bank was the first ever debate organised by civil society at the World Bank's headquarters and the Bank saw it as a successful experiment in engaging with civil society. The debate featured presentations and contributions from a number of luminaries, including Herman Wijffels (outgoing Executive Director at the World Bank) and Hameda Dedat of (Umzabalazo we Jubilee, South Africa). The debate led to several interesting outcomes. In policy terms, the World Bank said that while it did not see the promotion of international law as its core business, it was prepared to follow and support any country wishing to reform its water legislation in this direction. In terms of practice the Bank felt that the café had been a very positive experience and they made a commitment to work together with Both ENDS and to stage similar such discussions and debates in the future. ***The wheels are meshing together ...***



DIRECT SERVICES

Both ENDS was commissioned by the Dutch Embassy in Cotonou to explore possibilities to introduce a rights-based approach to water and sanitation in Benin, an approach we hope to extend to other countries in the future. This initiative is a pilot study for the Dutch government, which will allow it to evaluate how to best support rights-based approaches to development. Both ENDS and the Dutch embassy are now working on this issue with the Beninese government and local CSOs, such as Lambassa ICA and Vadid. Both ENDS has presented the case for the right to water and sanitation to the Chairman of the National Assembly, held a workshop in Cotonou and consulted widely with the government and civil society. We have now developed an outline national programme for realising these rights. This will involve public education on the practical aspects of implementing the right to water and the provision of institutional support to enable civil society to have sufficient access to public information to ensure transparency and accountability in all of the water and sanitation projects in the country and a fair distribution of resources. Both ENDS will start a similar initiative in Indonesia in 2009. **The wheels are rolling...**

Hameda Deedat, social activist, working with Umbalazo we Jubilee, South Africa: "Water is life, and sanitation is dignity. There are no substitutes, just consequences. Supporting the right to water and sanitation is simply good business sense."

Jorge Mora Portuguez, Freshwater Action Network Central America (FANCA), Costa Rica: "Working on the rights based approach concept with Both ENDS has helped us to improve the mechanisms and instruments that allow communities and local organisations to participate in decision making processes about water issues and to prioritise human and ecosystem needs. It also helps to promote the implementation of policies and legislations through a negotiated approach that involves all stakeholders, especially local communities."

Rolien Sasse, Director of Simavi, the Netherlands: "Our cooperation with Both ENDS provides us and our partners access to a network and the expertise to lobby at both the international level and in the Netherlands to sustainably realise the right to water and sanitation. Our partners in 10 countries in Africa and Asia are in the forefront of fighting to realise these rights at the local level. Linking people working at this level to the national and international levels allows us all together to build a truly global network for this cause."

LAND

TITLE	PARTNERS	FINANCED BY
<p>Drynet: a global initiative giving future to drylands</p> <p>www.dry-net.org</p>	<p>TENMIYA (Mauritania) EMG (South Africa) ENDA-TM (Madagascar, Senegal, Morocco) CAREC (Central Asia) LPPS (India) SCOPE (Pakistan) TEMA (Turkey) CENESTA (Iran) CARI (France) LPP (Germany) Instituto Sertao (Brazil) OLCA (Chile) Probioma (Bolivia)</p>	<ul style="list-style-type: none"> •European Union (EU) •Global Mechanism
<p>Macro effects of biomass production</p>	<p>IUCN NL (Netherlands) 4 Contos do Mundo (Brazil) Reporter Brasil (Brasil) ECOA (Brasil) Sawit Watch (Indonesia)</p>	<ul style="list-style-type: none"> •Ministry of Housing, Spatial Planning and the Environment (VROM) •Cordaid
<p>Desire: establishing promising strategies for land use, conservation and countering land degradation in drylands, based on a close participation between scientists and local stakeholders in 18 dryland hotspots around the world</p> <p>www.desire-project.eu</p>	<p>CARI (France) University of Leeds (United Kingdom) University of Bern - CDE (Switzerland) Agricultural University of Athens (Greece) ISRIC (Netherlands) ITC (Netherlands) MEDES (Italy)</p>	<ul style="list-style-type: none"> •Alterra (through an EU funded project)
<p>Fair Flowers Fair Plants</p> <p>www.fairflowersfairplants.com</p>	<p>IUF (international) Union Fleurs (international) FNV Bondgenoten (Netherlands) IG BAU (Germany) FENACLE (Ecuador) TPAWU (Tanzania) FFE (Ethiopia) OLAA (Netherlands) ILRF (USA), IEDECA (Ecuador) RRI (Sri Lanka) KHRC (Kenya), Fiore Giusti (Italy) plus several traders and producers</p>	<ul style="list-style-type: none"> •Ministry of Foreign Affairs (Public Private Partnership)
<p>Forest Garden Tea</p>	<p>Talawakelle Tea Estate Ltd, Rainforest Tea Garden Ltd, Rainforest Rescue International (Sri Lanka) ProFound (Netherlands)</p>	<ul style="list-style-type: none"> •Ministry of Foreign Affairs (Public Private Partnership)
<p>The Dutch Soy Coalition</p> <p>www.sojacoalitie.nl</p>	<p>Amigos da Tera Amazonica; CASA; ECOA; FETRAF Sul; ICV; ISA; Plataforma Soja; Reporter Brasil (Brazil) FARN; Fundación Proteger; Fundapaz; M'Bigua (Argentina) Probioma (Bolivia)</p>	<ul style="list-style-type: none"> •Cordaid •Fairfood International •ICCO •IUCN NL •Solidaridad •Stichting Natuur en Milieu •Milieudefensie •WWF Netherlands
<p>Palmoil</p>	<p>Sawit Watch (Indonesia) FPP (United Kingdom)</p>	<ul style="list-style-type: none"> •IUCN •Oxfam Novib •WWF Netherlands
<p>Land rights: wise use of land and forest resources, and ecological restoration of degraded ecosystems</p>	<p>Gomukh (India) Telapak (Indonesia) ANCE (Togo) Focarfe (Cameroon) FFE (Ethiopia) NTFP-EP (Asia) NGO Forum on ADB (international) ELCI (Kenya)</p>	<ul style="list-style-type: none"> •Ministry of Foreign Affairs (MFS programme 2008-2010)
<p>Commodities and alternatives: strengthening small-scale producers in value addition and marketing</p>	<p>Amichoco (Colombia) NTFP-EP (Asia) ELCI (Kenya) FFE (Ethiopia) ANCE (Togo) Focarfe (Cameroon)</p>	<ul style="list-style-type: none"> •Ministry of Foreign Affairs (MFS programme 2008-2010)
<p>Commodities and trade: reversing the impact of large-scale commodity production like palm oil, soy and biomass</p>	<p>ECOA (Brazil) Focarfe (Cameroon)</p>	<ul style="list-style-type: none"> •Ministry of Foreign Affairs (MFS programme 2008-2010)
<p>Capacity building by CSOs working on drylands and land degradation</p>	<p>EMG (South Africa) Cenesta (Iran) ENDA-TM (Madagascar, Senegal, Morocco) CAREC (Central Asia) Probioma (Bolivia)</p>	<ul style="list-style-type: none"> •PSO
<p>Non-Timber Forest Products</p>	<p>NTFP-EP (Asia) ProFound (Netherlands)</p>	<ul style="list-style-type: none"> •Cordaid

CAPITAL

TITLE	PARTNERS	FINANCED BY
Counterbalance: Challenging the European Investment Bank www.counterbalance-eib.org	Les Amis de la Terre (France) Urgewald (Germany) WEED (Germany) Campagna per la Riforma della Banca Mondiale (Italy) Bretton Woods Project (United Kingdom)	•CEE Bankwatch Network (through an EU funded project)
Spotlights on the marginalised	UK International Food Group (United Kingdom) FIAN (in- ternational) FIAN (Germany) SEND Foundation (Ghana) Consent (Uganda) Trade Net- work of Zambia (Zambia)	•Germanwatch (through an EU funded project)
Vrijhandel Voorbij	11.11.11 (Belgium) Attac (France) Germanwatch (Ger- many) FIAN (international) SOMO (Netherlands) Christian Aid (United Kingdom) Trade Justice Movement (United Kingdom) Trade Network of Zambia (Zambia) Third World Network (international) Centre for Education and Commu- nication (India) Institute for Global Justice (Indonesia) RECALCA (Colombia)	•Oxfam NOVIB
Multilateral Financial Institutions (MFI): reform programme	CEE Bankwatch (Eastern Europe) NGO Forum on ADB (international) NAPE (Uganda) Articulacion IIRSA (South America) Seatini (Zimbabwe)	•Charles Stewart Mott Foundation
European ECA campaign	ECA Watch (Europe) Eurodad (Europe) The Corner House (United Kingdom) Les Amis de la Terre (France) Urgewald (Germany) CRBM (Italy) ODG (Spain) Euronatur (Portugal) WEED (Germany)	•FERN
Resource extraction and large- scale infrastructure (MFIs)	CEE Bankwatch (Eastern Europe) NGO Forum on ADB (international) NAPE (Uganda) Articulacion IIRSA (South America) Seatini (Zimbabwe)	•Ministry of Foreign Affairs (MFS programme 2008-2010)
Accountability, public participation, transparency and safeguard policies (MFIs)	EMG (South Africa) CEE Bank- watch (Eastern Europe) NGO Forum on ADB (International) NAPE (Uganda) Articulacion IIRSA (South America) Seatini (Zimbabwe)	•Ministry of Foreign Affairs (MFS programme 2008-2010)
Export Credit Agencies	CEE Bankwatch (Eastern Europe) FERN (Europe) ECA Watch (Europe) Articulacion IIRSA (South America) Seatini (Zimbabwe) NGO Forum on ADB (International) Eurodad (Europe) Jubilee NL (Nether- lands)	•Ministry of Foreign Affairs (MFS programme 2008-2010)
Investment regulations and tax policies	Seatini (Zimbabwe) SOMO (Netherlands) Articulacion IIRSA (South America) FANCA Tax Justice Network (interna- tional)	•Ministry of Foreign Affairs (MFS programme 2008-2010)

WATER

TITLE	PARTNERS	FINANCED BY
Negotiated approach to integrated water resources management	Telapak (Indonesia) EMG (South Africa) FANCA, (Costa Rica) ECOA (Brazil) AEDES (Peru), Gomukh (India)	<ul style="list-style-type: none"> •PSO •LP3ES •ICCO •Ministry of Foreign Affairs (MFS programme 2008-2010)
Adaptive water management at the local scale (ADAPTS)	ACACIA Water (Netherlands) Vitae Civilis (Brazil) Development Institute (Ghana) SASOL (Ethiopia) AEDES (Peru) CSRD (Vietnam) CSIR (South Africa)	<ul style="list-style-type: none"> •Institute for Environmental Studies Vrije Universiteit Amsterdam
The right to water and sanitation	FANCA (Costa Rica) COHRE (international) Umbalaza we Jubilee (South Africa) Simavi (Netherlands)	<ul style="list-style-type: none"> •Nedworc Foundations •Freshwater Action Network •Ministry of Foreign Affairs (MFS programme 2008-2010)
Large-scale water infrastructure developments and trade	M'Bigue (Argentina) ECOA (Brazil) CEADDESC (Bolivia) ARN (USA) NAPE (Uganda) EMG (South Africa) HYPHEN (South Asia) WAFED (Nepal) BAPA (Bangladesh) Gomukh (India)	<ul style="list-style-type: none"> •Ministry of Foreign Affairs (MFS programme 2008-2010)
Small-scale financing for development of locally based, sustainable water management initiatives	CASA (Brazil) FANCA (Costa Rica)	<ul style="list-style-type: none"> •Ministry of Foreign Affairs (MFS programme 2008-2010)
Gender equity and water management	CRSD (India) ELCI (Kenya) FANCA (Costa Rica)	<ul style="list-style-type: none"> •Ministry of Foreign Affairs (MFS programme 2008-2010)

OTHER

TITLE	FINANCED BY
(Young) Environmental Leadership	<ul style="list-style-type: none"> •Joke Waller-Hunter Initiative
Baobabconnections.org	<ul style="list-style-type: none"> •Cordaid •UN Habitat •ICCO •NCDO
Sustainability for CSOs	<ul style="list-style-type: none"> •IUCN NL
Small grants	<ul style="list-style-type: none"> •Stichting School van Z.M. Koning Willem III en H.M. Koningin Emma der Nederlanden
'Duurzaam': communicating for global sustainability	<ul style="list-style-type: none"> •Ministry of Housing, Spatial Planning and the Environment (VROM)
Capacity Building	<ul style="list-style-type: none"> •PSO

Sustainable leadership: The Joke Waller-Hunter Initiative

Both ENDS' Joke Waller-Hunter Initiative is for (young) individuals who are potential leaders in promoting ecological sustainability as an intergrated part of sustainable development. It gives financial support to individuals who have a clear picture of how their leadership can contribute to a more sustainable world. Civil society organisations (CSO) are encouraged to nominate individuals who are linked or affiliated with them whom they believe will benefit from tailor-made personal leadership development. As a side effect, the CSOs are strengthened as well. The aim of the Joke Waller-Hunter Initiative is that everyone who participates in it will become a stronger leader, thereby advancing the legacy of the late Joke Waller-Hunter, a dedicated ambassador for taking care of the planet and its people.

In 2008, the Joke Waller-Hunter Initiative saw 3 important events: 2 rounds of nominations and the SID/ Both ENDS Joke Waller-Hunter Initiative lecture series.

1 June 2008: 5 out of 7 nominees were selected to develop their leadership activities. Their goals were:

- To learn more about gender and water community management so as to integrate these issues into sustainable environmental and water management in Costa Rica.
- To contribute to the formulation of public policies on Non-Timber Forest Products (NTFPs), with a focus on supporting community based livelihoods in Brazil and Latin America. The leadership path involves participating in policy advocacy activities, field visits to Philippines and mentoring from the directors of the NTFP-Exchange Programme.
- To improve community leadership skills in Kalimantan, Indonesia through undertaking courses in rubber cultivation (as an alternative to oil palm production), in community organisation and training in administrative and computer skills.
- To acquire adequate leadership experience in conservation, environmental protection and community development in Manipur, India. This leadership trajectory involves undertaking several internships with different organisations and courses on agro-forestry, forest and organic farming and integrated watershed management.
- To finalise a post graduate study in nature conservation and biodiversity management.

1 December 2008, 5 more participants were selected from 9 nominees. The goals of the successful candidates were:

- To improve technical and social capacities of rural women's livelihoods who work and live in tropical forest in Guatemala.
- To receive formal training in gender and environment issues in order to capitalise the years of practical experience in this field in Togo and to gain recognition for this work at the national and international levels.
- To acquire knowledge and experience on advocacy and lobbying in order to raise environmental awareness among young people and children and to involve youth leaders in policy making for sustainable development in Albania.
- To improve diplomacy and communication skills when discussing public policies and sustainability issues, particular related to agro-energy production and trade in Brazil.
- To strengthen competences in environmental advocacy and governance, through a course in English language and a masters programme in Environmental Law and Human Rights. This knowledge will be applied to human rights-based development in Mali and Africa.

On 15 December 2008, Professor Vijay Paranjpye was invited to the VU (Free University) in Amsterdam to give a lecture in the SID-Netherlands lecture series 2008 - 2009: Economic Growth and the Common Good. The aim of these lectures are to provide inspirational stories, ideas and concepts from leaders from developing countries.

'Agriculture is the fundament of society, everything will collapse when agriculture is neglected. Low input agriculture is a shock absorber, Indian small-scale agriculture is not affected by stocks and investments, it gives resilience to the economy.'

Vijay Paranjpye, December 2008 at the SID/Both ENDS' Joke Waller-Hunter lecture

Vijay Paranjpye addressed the topic of inclusive growth from a farmer's perspective. He challenged Dutch thinkers and policy makers to see small-scale farming as key agents for change in poverty reduction and ecological sustainability. He argued that there is much to be learnt from small-scale solutions that are already in place in the field. It is important that small-scale farmers remain as independent as possible from the current market system for their energy, pest management, fertilisers, water and electricity. Science, knowledge sharing and technology need to focus on good produce and production and closing the nutrient cycle of small-scale farms, instead of depending on external inputs.

At the end of 2008, the Joke Waller-Hunter Initiative asked an external evaluator to evaluate the concept, its procedures and outcomes. This evaluation will be used to see how the Initiative can be improved.

Cristiane Azevedo (Participant Round II 2008), Brazil: "I want to drive change and help put my community and country on a sustainable path."

Rocío Chacchi Ruiz (Participant Round I 2008), Brazil: "I expect to work with the NTFP-Exchange Programme in The Philippines on enhancing policy advocacy in the regional and Filipino contexts, while drawing from my Brazilian experience. This will allow me to develop and improve my work on Non-Timber Forest Products at the public and community level in Brazil."

Mamadou Goïta, Executive Director IRPAD, Nominator of Mohamed Coulibaly (Participant Round II 2008), Mali: "Mohamed is one of the future managers of IRPAD's programmes. He has proven it many times by carrying out training sessions with farmers and students in environmental law about climate change, biological diversity and desertification, but he needs more experience to coordinate a whole programme of sustainable development. The Joke Waller-Hunter Initiative' is a great opportunity for him to fill this gap."

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ROUND 2008.I

funds for 2008.1	2.500 euro	10.000 euro	15.000 euro
1.	B. Singh	R. Ruiz	V. Cisneros
2.	H. Rini	A. Kebede	S. Sarkar

ROUND 2008.II

funds for 2008.II	2.500 euro	10.000 euro	15.000 euro
1.	A. Bregaj	A. Lopez	C. Azevedo
2.		A. Akpene	M. Coulibaly

Candidate		2008.I		2008.II	
Female	Male	3	3	4	1
Africa		1		2	
Latin America		2		2	
Asia		3		0	
Central and Eastern Europe		0		1	
20 - 30 years		1		4	
30 - 40 years		3		1	
40 - 45 years		2		0	
Total		6		5	

Both ENDS: Communicating for a better world

Baobabconnections

Baobabconnections is our global Internet-based youth programme. It offers young people a dynamic multi-media communication platform, encouraging them to engage with each other, reflect and take action for a better world. In 2008 the highlights were:

- becoming a strategic partner in the United Nations Habitat Safer Cities Programme;
- doubling our online membership;
- jointly organising the International Youth Crime Prevention and Cities Summit in Durban South Africa, which received 1200 online competition entries;
- launching the International Youth-Led Urban Development Platform together with the UN and youth partners to bring local government and youths at risk to co-design youth policies;
- launching an Internet-cafe in Burundi which provides free access for members of Baobabconnections.

This is what Baobab's members had to say about their experiences:

Naomi Williams, Canada: "Stepping into a room full of the most incredible social activists in the world, speaking completely different languages, but communicating perfectly through our love, passion and drive for a better world. Meeting the Baobab Connections Youth from all over the world at the Your City Conference in South Africa was one of the best experiences of my life so far. It changed me completely and I walked away from it renewed, refocused and re-purposed."

Chris, Colombia: "Thanks to Baobabconnections for giving me the opportunity to see the world in another way and to see hip-hop as a way of constructing a better future. I've made great contacts to work together with to realise our project of life."

Liesl, Barbados: "Thank you Baobabconnections - you have further inspired me to keep walking my walk and talking my talk and believing in life and what we are doing."

Sustainable communication activities

Understanding and commitment are key preconditions for achieving sustainable and equitable development. This is why we prioritise creating and supporting communication activities and channels to share information and to exchange experiences about globalisation and sustainable development. Our political cafes and our policy notes and briefing papers contribute to this. Topics on which we published in 2008 included the right to water; sustainable forestry in Congo; sustainable international flows of capital, and agrofuels and land distribution.

Political Cafes 2008:

- March 19th - Biofuels: is my car eating land? (The Hague)
- May 6th - Sustainable forest management in Congo (The Hague)
- October 9th - Testing the waters: how the right to water and sanitation can enhance the World Bank's work on the MDGs (Washington D.C., World Bank)
- December 17th - Water right now. How European member countries can consolidate the human rights principle in global water supply (The Hague)

Our web site plays an important role in keeping our supporters up to date and attracting new supporters. In 2008 we have launched a brand new site, which gives a higher profile to our partners in developing countries who form the strategic basis of all our work.

This year we have experimented with using short films to get our message across and have shown some of these at our political cafés. In doing so we have worked with documentary makers in the Congo and we made a short documentary on our Negotiated Approach in River Basin Management with FANCA, our Costa Rican partner. This approach won an innovation award from the funding organisation (PSO). Lucie Blok from the Royal Tropical Institute and a member of the innovation award jury said: "The negotiated approach was integrated in the project and turned attention to political negotiating power which lifted the communities to a more political and social level. Both ENDS' attention for this aspect made the project special."

Annual Report Both ENDS 2008

Balance Sheet as per 31 December in Euros

	2008	2007
ASSETS		
Tangible fixed assets	73.102	64.681
Receivables		
Receivable project contributions	373.350	457.780
Debtors and other receivables	135.812	84.522
Liquid means	3.162.668	2.878.842
TOTAL ASSETS	3.744.932	3.485.825
LIABILITIES		
Reserve and funds		
General reserve	212.827	163.103
Earmarked funds	10.757	16.620
Total Reserves and funds	223.584	179.723
Short-term debts		
Project funds to be invested	1.188.482	1.185.114
Creditors	82.711	35.281
Debt Stichting JWH	1.877.310	1.769.334
Staff expenses due	87.701	80.622
Accruals and deferred income	260.651	221.617
Pension Fund Colland	24.492	14.134
Total short-term debts	3.521.347	3.306.102
TOTAL LIABILITIES	3.744.932	3.485.825

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Principles of validation and appropriation of the result

Although the Stichting Both ENDS and Stichting Joke Waller-Hunter Initiative are no fundraising organisations, decided is to formulate the annual account conform the 'Richtlijn Verslaggeving Fondsenwervende Instellingen (richtlijn 650), as published under responsibility of the 'Raad voor de Jaarverslaggeving'. The figures of 2007 are converted to this systematic.

Fixed assets

The tangible fixed assets are valued on the basis of the historic cost price or acquisition value, decreased by linear depreciations on the expected term. For office equipment and investments on the building the depreciation is 20 percent per period, while for hardware and software the depreciation is 33 percent per period.

Foreign currencies

The balance of liquid assets in foreign currencies is valued at the closing rate at the end of the financial year. Transactions in foreign currency are recorded at the rate of exchange on the date of the transaction. Any exchange rate differences are accounted for in the result.

Receivable project contributions

Receivable project funding refers to items where the expenditures precede the receipt of funding. A breakdown of these items can be found in the project summary in the column 'project money to be received'.

Project funds to be invested

Project money still to be invested refers to items where the receipts from a funder precede expenditures on the project. A breakdown of these items can be found in the project summary in the column 'project money to be invested'.

Other assets and liabilities

All other assets and liabilities are valued at nominal value.

Third party funding

Third party funding is part of the direct project costs. These costs concern funding that is used directly for the financing of activities of Southern partners. According to the 'Richtlijn Verslaggeving Fondsenwervende Instellingen' of the Raad voor de Jaarverslaggeving, the third party funds awarded by Both ENDS are entered in the statement of revenue and expenditure at the moment the contracts are signed, and appear in the balance sheet as a short-term debt.

Allocation of support costs

The organisation works on 4 themes: activities on water, land and capital, and some other activities (public awareness, leadership programme). To support these activities the organisation provides support costs. All support costs are accounted to the activities based on the spent project time.

Result

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

Statement of Revenue and Expenditure Both ENDS in Euros

	2008	Budget 2008	2007
REVENUE			
Income fundraising			
JWH	128.636	150.000	56.867
Other	466.053	294.849	312.555
Revenue activities third parties			
Cordaid	128.857	110.000	206.971
PSO	114.212		1.047
Other	156.572	60.000	204.631
Government grants			
DGIS	1.936.578	1.913.091	1.611.110
European Union	774.028	995.625	573.041
VROM	108.711		109.915
To be raised		589.482	
Other revenue	24.344	15.000	52.595
TOTAL REVENUE	3.837.991	4.128.047	3.128.732
EXPENSES			
Expenses on objectives			
Water			
Direct costs	258.883	173.000	137.916
Support costs	295.680	314.791	134.716
Land			
Direct costs	1.270.632	1.399.793	955.799
Support costs	479.396	579.193	510.044
Capital			
Direct costs	161.741	235.704	100.259
Support costs	315.508	397.593	254.167
Other			
Direct costs	353.952	155.250	203.145
Support costs	118.557	101.161	80.263
Costs of Generating Funds			
Income fundraising	46.488	52.779	15.000
Revenue activities third parties	52.575	50.000	15.000
Government grants	33.692	50.000	34.480
Management and administration	407.026	578.783	670.193
TOTAL EXPENSES	3.794.130	4.088.047	3.110.982
RESULT	43.861	40.000	17.750
Appropriate of:			
General reserve	49.724	40.000	16.130
Appropriation fund	-5.863	0	1.620

Explanatory Notes to the Balance Sheet

As per 31 December
2008 in euros

FIXED ASSETS

	Office equipment and building		Hardware and software	
	2008	2007	2008	2007
Value end previous financial year	40.199	45.950	24.482	26.306
Purchases	28.761	6.615	12.911	15.613
Depreciation	-15.249	-12.366	-18.002	-17.437
Value end financial year	53.711	40.199	19.391	24.482

At the end of 2008, Partos moved out of the building. They purchased some office equipment and computers, which accelerated the depreciation value of the equipment. The compensation paid by Partos for these assets is accounted for in 'other revenue'.

FLOATING ASSETS

Debtors and other receivables	2008	2007
Debtors	60.477	25.961
Deposit office rent	19.003	19.003
Receivable sums	20.782	28.435
Prepaid expenses	35.550	11.123
Total	135.812	84.522

The increase of the balance of debtors is mostly caused by outstanding payments to Dutch partners for shared services in IT. The prepaid expenses rose because more insurance premiums for 2009 were paid in 2008.

Liquid means	2008	2007
Cash	1.612	1.369
Current accounts Both ENDS	3.161.056	2.877.473
Total	3.162.668	2.878.842

Liquid assets increased substantially. This was caused by the receipt of the Joke Waller Hunter legacy (50.000 euro + 57.977 interest); the final payments from the TMF programme (DGIS 173.528); and of the Globalizing Trade Justice project (ZNF 72.000).

FUNDS AND RESERVES

	2008	2007
Continuity reserve Both ENS	212.826	163.103
Earmarked fund JWH		1.769.334
Earmarked fund Rattan Marketing	10.757	16.620
Total	223.583	1.949.057

In 2008 the new Joke Waller-Hunter Initiative Foundation was established. The funds of this Foundation are still on the current account of Both ENDS, but will be paid to the Joke Waller-Hunter Foundation account in 2009.

Because the first payment of the Rattan Marketing project was received, the earmarked fund for the receipt of payments for this project can be decreased.

SHORT TERM DEBTS

Both ENDS has a short term debt of 1.748.675 to the Joke Waller-Hunter Initiative Foundation.

Staff expenses due	2008	2007
Salaries and holiday allowance	51.599	46.720
Taxes and contributions	36.102	33.902
Pension fund	24.491	14.134
Total	112.192	94.756

Explanatory notes on the statement of Revenue and Expenditures

As per 31 December
2008 in euros

STATED COMMITMENTS NOT IN THE BALANCE SHEET

Both ENDS has committed to the rent of its building until 2014. The rent is 122.175 per year. Part of the building is rented to SWP Publishing for the next 2.5 years; the revenue for this is 24.300 per year.

GRANTS

Grants from governments and others rose in 2008 by 20 percent. An overview of all funders is given in the overview funders.

SPECIFICATION SUPPORT COSTS

	2008	Budget 2008	2007
Staff expenses			
Salaries	1.095.882	1.269.500	953.148
Social securities costs	160.082	185.500	122.479
Pension	103.483	130.000	125.390
Reimbursement travel	16.938	40.000	19.666
Training and courses	28.902	25.000	11.518
Other	40.710	58.300	65.715
Accommodation costs			
Rent	63.646	82.000	67.036
Gas, electricity	22.077	27.500	20.982
Other	23.248	29.000	23.704
Publicity and communication	5.799	15.000	4.022
Office costs	72.322	106.000	78.499
Organisation costs			
Auditor	13.307	22.000	14.870
Depreciation	33.435	45.000	29.502
Other	51.949	62.000	70.528
Travelling and hotel expenses	8.333	8.000	1.980
Miscellaneous expenses	8.808	19.500	104.825
Total	1.748.921	2.124.300	1.713.864

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BUDGET / REAL COST ANALYSIS

Income

Because less was spent on the Drynet project, there was a drop in financial cover (income) from the EU in 2008. Relatively large projects from VROM and PSO were authorized. The payment of Partos for the take over of some assets raised the income from other sources.

Project costs

- Water: a project from PSO has been authorized. Since this project consists mostly of third party funds it has little influence on the allocation of support costs.
 - Land: Less then expected was spent on the Drynet project (-220.000 euro). Additionally, less was spent on the Palmoil project, as a result of budgeting errors.
 - Capital: The direct project costs staid behind.
- Some income was raised, but mostly on staff hours, this caused the increase of allocated support costs.

• Other Activities

The expenses on other activities increased substantially. This was caused by the funding of the VROM project 'Duurzaam. Communiceren voor mondiale duurzaamheid' and funding from UN Habitat for the Baobabconnections programme.

Support costs

In general most costs were lower than budgeted. Some accounted vacancies were not filled because of lower income. This reduced staff expenses. The decrease in staff costs compared with the budget affected many other cost items.

Projects 2008

Project / Funders	Budget, investments and financial cover					
				2008		
	Total budget	Invested through 2007	Budget for 2008 and further	Staff & overhead	Various project costs	Third party funds
MFS Programme 2008-2010						
Water	1.542.625		1.542.625	332.136	49.567	75.510
Land Use	1.610.175		1.610.175	323.818	55.934	107.750
Capital Flows	1.562.381		1.562.381	322.617	64.956	72.399
Total MFS programme / Ministry of Foreign Affairs - DGIS	4.715.181		4.715.181	978.571	170.457	255.659
(Young) Environmental Leadership / Joke Waller-Hunter Initiative	185.502	56.867	128.635	24.734	5.398	98.503
Baobabconnections.org / Cordaid, ICCO, NCDO, UN HABITAT	1.497.821	1.154.720	343.101	57.132	94.413	118.893
Sustainability for CSOs / IUCN NL	99.757		99.757	22.059	1.338	
Enhancing the European Investment Bank / CEE Bankwatch Network	10.598		10.598	4.413	4.097	2.088
Towards sustainable international capital flows / Ministry of Housing, Spatial Planning and the Environment - VROM	75.000	54.584	20.416			
Spotlights on the marginalised / Germanwatch	146.841	25.584	121.257	16.011	9.915	
Vrijhandel Voorbij! / Oxfam Novib	50.244	16.974	33.270	21.534	5.402	
Identificatie van macro-effecten van biomasse productie / Ministry of Housing, Spatial Planning and the Environment - VROM	74.861		74.861	24.206	55	
Duurzaam. Communiceren voor mondiale duurzaamheid / Ministry of Housing, Spatial Planning and the Environment - VROM	320.003		320.003	67.471	16.979	
Adaptive water management at the Local Scale (ADAPTS) / IVM - Institute for Environmental Studies Vrije Universiteit	73.801		73.801	61.386	6.415	6.000
Encyclopedie fase III / Oxfam Novib	207.564	207.564				
Samenwerking Cordaid - Both ENDS NTFP / Cordaid	89.632	29.780	59.852	29.940		
Desire / Alterra	200.000	27.616	172.384	19.508	8.491	
Drynet / EU / Global Mechanism / PSO /IUCN	2.721.539	578.072	2.143.467	143.759	81.864	548.405
MFI reform programme / Charles Stewart Mott Foundation	180.779	93.721	87.058	84.384	2.529	145
Fair Flower Fair Plants / DGIS Public Private Partnerships	1.115.545	558.907	556.638	82.318	142.965	176.851
Forest Garden Tea / DGIS Public Private Partnerships	742.680	9.368	733.312	22.949	6.486	100.322
South - South shared learning: RBM / PSO	150.000		150.000	13.814	2.669	97.729
Strengthening CSO in the River Basin Management / LP3ES	16.000		16.000			
Right to Water and Sanitation at the World Bank / Nedworc	38.647		38.647	18.311	7.359	12.977
Koningsschool / Stichting school van Z.M. koning Willem III en H.M. Koningin Emma der Nederlanden	162.747	111.807	50.940	2.000		18.427
Capacity building / PSO	120.049	120.049				
Palmolie / IUCN, Oxfam Novib, WWF	95.850	34.072	61.778	22.720	2.550	
The Dutch Soy Coalition / Cordaid, Fairfood International, ICCO, IUCN NL, Solidaridad, Stichting Natuur & Milieu, Milieudefensie, WWF Netherlands	344.779	223.661	121.118	29.039	16.641	22.318
European ECA Campaign / FERN	50.086	37.386	12.700	12.490	210	
To go with the flow / ICCO	26.762	4.483	22.279			
Be in Balance / Cordaid	85.000	55.003	29.997	2.888		
Beleidsadvies op het gebied van milieu en water / Nedworc Foundation	7.320		7.320	3.477		
Feasibility studies pilots recht op water en sanitatie: Benin / Nedworc Foundation	33.225		33.225	525		
Feasibility studies pilots recht op water en sanitatie: Indonesie / Nedworc Foundation	43.175		43.175			
World Water Forum / Freshwater Action Network - FAN	12.457		12.457	2.800	657	
NTFP Kalimantan / Cordaid	26.150	26.150				
TOTAL	13.719.595	3.426.368	10.277.227	1.768.439	586.890	1.458.317

		Balance sheet situation with funders				
2008	As per 1-1-2009	Through 2008 For substantion			As per 31-12-2008	Balance sheet
Financial cover	Budget for coming years	Total budget	Total invested grants	Received	Project money to be invested	Project money to be received
457.213	1.085.412	1.542.625	457.213			
487.502	1.122.673	1.610.175	487.502			
459.972	1.102.409	1.562.381	459.972			
1.404.687	3.310.494	4.715.181	1.404.687	2.185.700	781.013	
128.635	0	185.502	185.502	56.867		128.635
270.438	72.663	1.497.821	1.425.158	1.370.446		54.712
23.397	76.360	99.757	23.397	50.000	26.603	
10.598	0	10.598	10.598	6.270		4.328
20.416		75.000	54.584	60.000	5.416	
25.926	95.331	146.841	51.510	88.558	37.048	
26.936	6.334	50.244	43.910	50.040	6.130	
24.261	50.600	74.861	24.261	33.667	9.406	
84.450	235.553	320.003	84.450	101.334	16.884	
73.801		73.801	73.801	49.316		24.485
		207.564	207.564	201.568		5.996
29.940	29.912	89.632	59.720	60.000	280	
27.999	144.385	200.000	55.615	54.600		1.015
774.028	1.369.439	2.721.539	1.352.100	1.328.208		23.892
87.058		180.779	180.779	180.779		
402.134	154.504	1.115.545	961.041	1.098.061	137.020	
129.757	603.555	742.680	139.125	247.644	108.519	
114.212	35.788	150.000	114.212	53.932		60.280
16.000	16.000					
38.647		38.647	38.647			38.647
20.427	30.513	162.747	132.234	143.460	11.226	
		120.049	120.049	118.190		1.859
25.270	36.508	95.850	59.342	86.000	26.658	
67.998	53.120	344.779	291.659	201.279		10.380
12.700		50.086	50.086	50.086		
	22.279	26.762	4.483	26.762	22.279	
2.888	27.109	85.000	57.891	55.000		2.891
3.477	3.843	7.320	3.477			3.477
525	32.700	33.225	525			525
	43.175	43.175				
3.457	9.000	12.457	3.457			3.457
		26.150	26.150	17.380		8.770
3.813.646	9.753.659	18.434.776	8.644.701	8.055.147	1.187.467	372.335

Project Grants

Funder	actual 2008	actual 2007
Ministry of Foreign Affairs - DGIS MFS	1.404.687	1.281.954
<i>non MFS income</i>		
European Union	774.028	573.041
UN Habitat	118.000	
Ministry of Housing, Spatial Planning and Environment - VROM	108.711	109.915
Charles Stewart Mott Foundation	87.058	93.721
Nedworc Foundation	42.649	
Alterra	27.999	27.616
Germanwatch	25.926	25.584
Koningsschool	20.427	48.661
CEE Bankwatch Network	10.598	
FERN	12.700	13.264
Stichting Natuur & Milieu	3.500	3.500
Freshwater Action Network	3.457	
Milieudedefensie - Friends of the Earth Netherlands	2.500	2.500
Fairfood International	2.500	2.500
Atos Belgium		33.397
Wetlands international		25.534
ETC		6.703
Tilburg University		5.129
Evert Vermeer Sticthing - EVS		2.175
<i>subtotal non MFS income</i>	<i>1.240.053</i>	<i>973.240</i>
<i>MFS related income</i>		
DGIS Public Private Partnerships - PPP's	531.891	329.156
Institute of Environmental Studies Vrije Universiteit - IVM	73.801	
Cordaid	128.857	206.971
PSO	114.212	1.047
ICCO	80.969	84.483
NCDO	12.438	
Oxfam Novib	49.706	94.573
IUCN NL	25.897	25.575
WWF Netherlands	17.500	17.271
Solidaridad	5.000	5.000
<i>subtotal MFS related income</i>	<i>1.040.271</i>	<i>764.076</i>
Total Project Grants	3.685.011	3.019.270

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OTHER INFORMATION

Salary board

The members of the Board do not receive payment for their duties.

Salary director

Sjef Langeveld was director from 1st January until 1st April 2008. He received a gross salary of €25.576 (incl. holiday allowance). Danielle Hirsch took over as director. In this role she earned €47.208 (incl. holiday allowance). Pension payments in 2008 amounted to €1.253 for Sjef Langeveld, and €3.788 (since 1st April) for Danielle Hirsch.

Allocation of Support Costs

	ACTIVITIES				COSTS OF GENERATING FUNDS				MANAGEMENT AND ADMINISTRATION	
	Water	Land	Capital	Other	Income fundraising	Revenue activities third parties	Govern-ment grants	Total 2008	Budget 2008	Total 2007
Staff expenses	244.466	396.362	260.860	98.022	38.436	43.469	27.856	336.526	1.708.324	1.286.400
Accommodation costs	18.423	29.870	19.659	7.387	2.897	3.276	2.099	25.361	138.500	111.723
Publicity and communication	980	1.590	1.046	393	154	174	112	1.350	15.000	43.120
Office costs	12.227	19.824	13.047	4.903	1.922	2.174	1.393	16.831	106.000	35.378
Organisation costs	16.685	27.052	17.804	6.690	2.623	2.967	1.901	22.968	129.000	100.936
Travelling and hotel expenses	1.409	2.284	1.503	565	222	251	161	1.939	8.000	1.980
Miscellaneous expenses	1.489	2.414	1.589	597	234	265	170	2.050	19.500	134.327
	295.680	479.396	315.508	118.557	46.488	52.575	33.692	407.026	2.124.324	1.713.864

RELATED PARTY TRANSACTIONS

The board of Both ENDS is similar to the board of Stichting Joke Waller Hunter Initiative. Our former director is a member of the Fair Flowers Fair Plants board and the board of the Stichting School van Z.M. Koning Willem III en H.M.Koningin Emma der Nederlanden. The deputy director, Paul Wolvekamp, is Vice President of NTFP Exchange Programme for South East Asia, and member of the board of Be in Balance.

A member of staff is member of the board of CASA (Center for Socio-Environmental Support), Brazil.

The aggregate amount of the company's transactions with these organisations amounted to:

Be in Balance	2008	2007
Grants received		
Funds provided		50.000
Stichting Joke Waller Hunter initiative		
Grants received	56.867	
Funds provided		
CASA		
Grants received		
Funds provided		25.000
NTFP-EP		
Grants received		
Funds provided	9.904	5.708
FFP		
Grants received		
Funds provided	66.000	
Koningsschool		
Grants received	29.089	38.052
Funds provided		

BUDGET BOTH ENDS 2009

REVENUE

Government grants and others

DGIS	1.836.900
European Union	899.271
Cordaid	130.000
JWH	150.000
VROM	136.870
Other	383.760
To be raised	533.569

TOTAL REVENUE 4.070.370

EXPENSES

Water

Direct costs	175.000
Support costs	349.438

Land

Direct costs	1.406.116
Support costs	520.532

Capital

Direct costs	211.704
Support costs	353.702

Other

Direct costs	187.250
Support costs	211.539

Expenses acquisition 102.515

Management and administration 512.575

TOTAL EXPENSES 4.030.370

RESULT 40.000

**Consolidated Balance sheet Stichting
Both ENDS and Stichting
Joke Waller-Hunter Initiative
as per 31 December in Euros**

	2008	2007
ASSETS		
Tangible fixed assets	73.102	64.681
Receivables		
Receivable project contributions	243.700	457.780
Debtors and other receivables	135.812	84.522
Liquid means	3.162.668	2.878.842
TOTAL ASSETS	3.615.282	3.485.825
LIABILITIES		
Reserves and funds		
General reserve	212.827	163.103
JWH legacy	1.748.675	1.769.334
Earmarked funds	10.757	16.620
total Reserves and funds	1.972.259	1.949.057
Short-term debts		
Project funds to be invested	1.187.467	1.185.114
Creditors	82.711	35.281
Staff expenses due	87.701	80.622
Accruals and deferred income	260.651	221.617
Pension Fund Colland	24.492	14.134
Total short-term debts	1.643.022	1.536.768
TOTAL LIABILITIES	3.615.282	3.485.825

**Consolidated Statement of Revenue
and Expenditure**

	2008	Budget 2008	2007
REVENUE			
Income fundraising			
Legacy JWH	50.000	50.000	1.156.201
Other	466.053	294.849	312.555
Revenue activities			
third parties	399.641	170.000	412.649
Government grants	2.819.317	2.908.716	2.294.066
To be raised		589.482	
Other revenue	24.344	15.000	52.595
Other revenue JWH	57.977	50.000	
TOTAL REVENUE	3.817.332	4.078.047	4.228.066
EXPENSES			
Expenses on objectives			
Water	554.563	487.791	272.632
Land	1.750.028	1.978.986	1.465.843
Capital	477.249	633.297	354.426
Other	472.509	256.411	283.408
Costs of generating funds	132.755	152.779	64.480
Management and administration	407.026	578.783	670.193
TOTAL EXPENSES	3.794.130	4.088.047	3.110.982
RESULT	23.202	-10.000	1.117.084
Appropriate of:			
General reserve	49.724	40.000	6.130
Appropriation reserve			
JWH legacy	-20.659	-50.000	1.099.334
Earmarked fund	-5.863	0	1.620

Aggregated amounts refer to Statement of Revenue
and Expenditure of Both ENDS

To: the Management of Stichting Both Ends, Amsterdam.

AUDITORS' REPORT

We have audited the accompanying financial statements for the year 2008 of Stichting Both ENDS, Amsterdam, which comprise the balance sheet as at 31 December 2008 and the profit and loss account for the year then ended and the notes.

Management's responsibility

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

Auditor's responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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MEDWERKERS-REGISTERACCOUNTANT
drs. P.A.J.M. Bonants
drs. R.W.J. Bruinooge
drs. A.P. Buteijn
drs. J.J.M. Huijbregts
drs. C. Visser
drs. J.P. Walter
SENIOR ORGANISATIADVISEUR
drs. P.W.A. Kasteleyn, RC

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of Stichting Both ENDS as at 31 December 2008, and of its result for the year then ended in accordance with the Guidelines for annual reporting of the Dutch Accounting Standards Board, especially Guideline 650 "Fundraising Institutions".

Furthermore, we have to the extent of our competence, established that the annual report is consistent with the financial statements.

Amsterdam, 15 June 2009

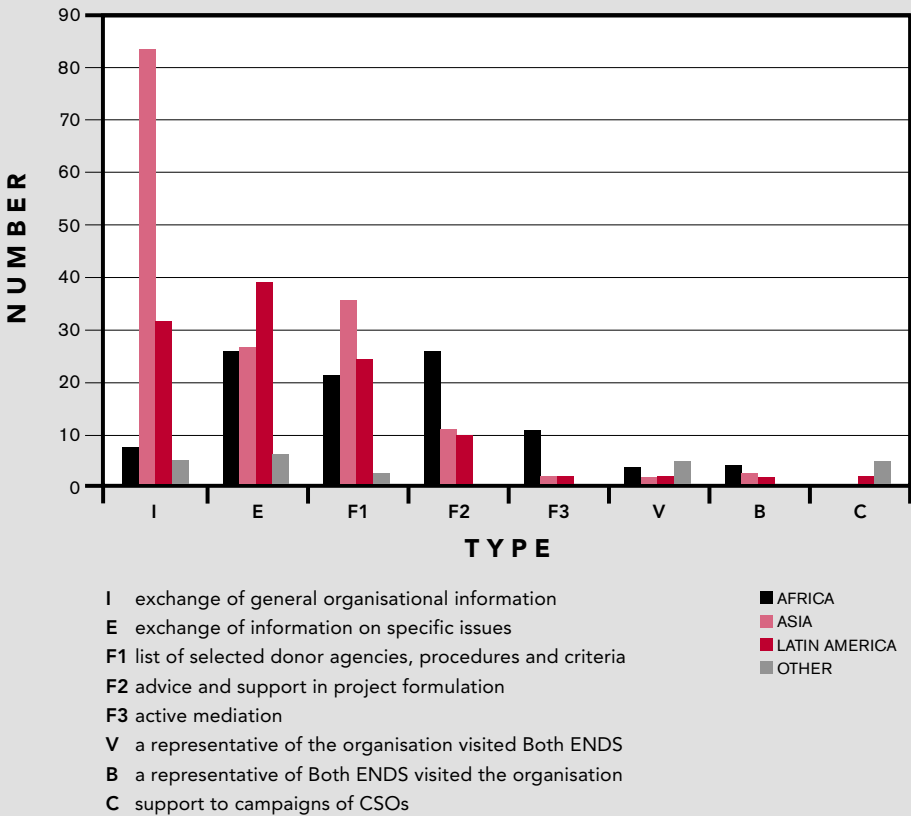
Dubois & Co, Registeraccountants

Origineel getekend door: M. Karman en P.A.J.M. Bonants

Service Desk

Both ENDS' Service Desk helps organisations from developing countries and the former Soviet States to find answers to their questions about development and the environment. The Service Desk covers four regions: Africa; Asia; Latin America and Central and Eastern Europe. It offers demand driven support in four areas: **1)** identifying relevant contacts; **2)** providing the right information; **3)** seeking funding; **4)** support for activities and campaigns and mobilising allies.

In 2008 the service desk received many requests, mostly from organisations in Asia, and Latin America.

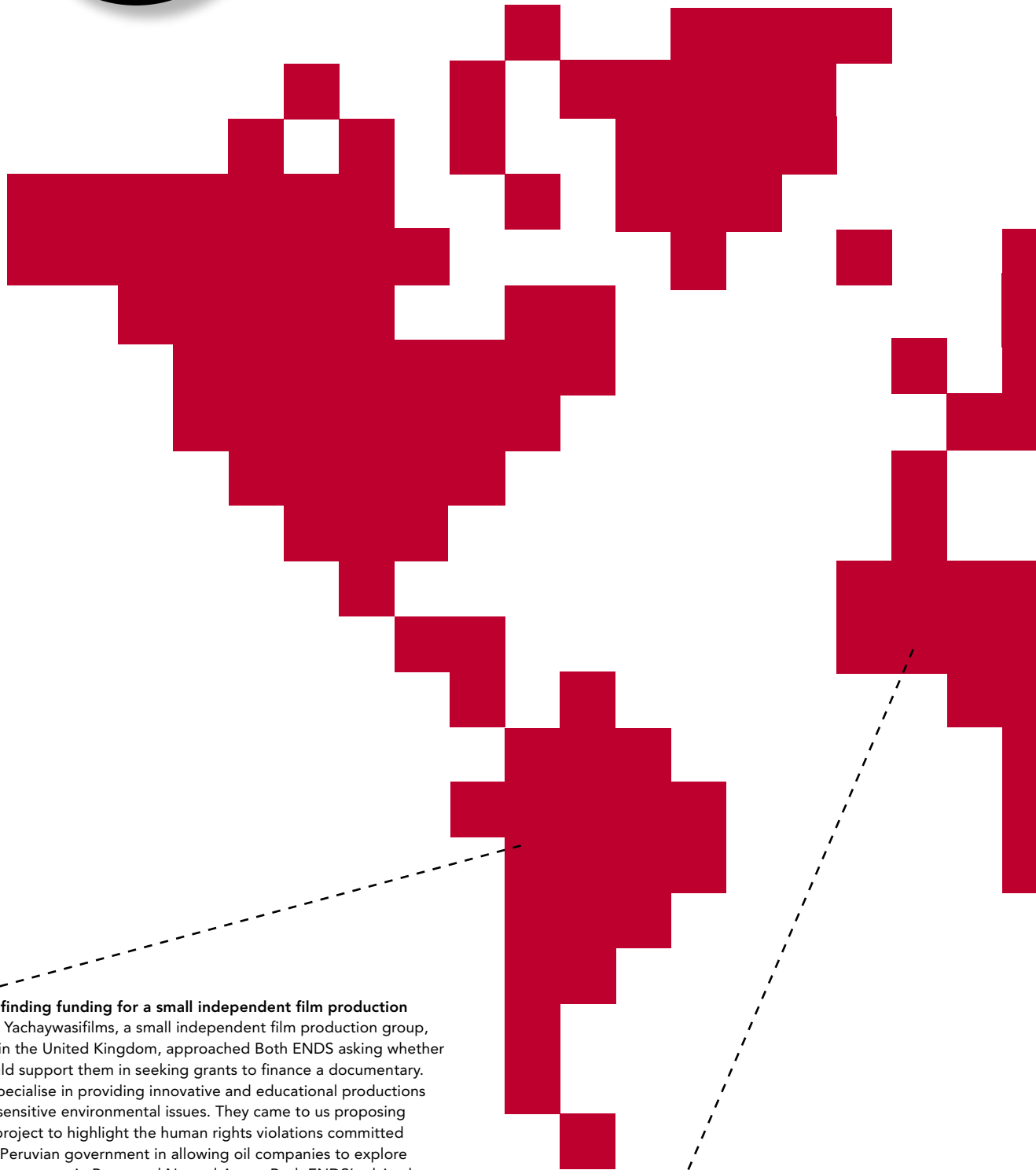


Many initial requests are about exchanging information on environmental topics or organisations, or about Both ENDS' work. These requests often lead to Both ENDS becoming involved in helping to seek funding for concrete projects.





some examples of our work



PERU: finding funding for a small independent film production group Yachaywasifilms, a small independent film production group, based in the United Kingdom, approached Both ENDS asking whether we could support them in seeking grants to finance a documentary. They specialise in providing innovative and educational productions about sensitive environmental issues. They came to us proposing a film project to highlight the human rights violations committed by the Peruvian government in allowing oil companies to explore natural resources in Protected Natural Areas. Both ENDS' advised Yachaywasifilms about how to approach donor organisations, suggested some to approach and provided contact details of other organisations in Peru working in this field.

BURKINA FASO: restoring vegetation around Ouagadougou Charcoal burning and bad management have severely degraded the vegetation in Burkina Faso, especially around the capital, Ouagadougou. New Tree is an organisation that assists communities in restoring vegetation by creating small enclosed forest gardens. Women's groups play an important role in managing these gardens, which can provide a rich variety of products, such as shea butter, oils for soap making and leaves with a high nutritional value. Both ENDS assisted New Tree to find funding for this project from the IUCN National Committee of the Netherlands and is supporting New Tree in making an inventory of the yields of these forest gardens to evaluate the benefits and costs of this approach.

CENTRAL AND EASTERN EUROPE: Training on Official Development Assistance Both ENDS helped NGOs in Poland, the Czech Republic and Slovakia to identify and contact speakers for their trainings on Official Development Assistance (ODA). ODA is a new topic for civil society in Central and Eastern Europe, and the groups wanted to educate themselves on issues of international development cooperation and the fight against poverty in the global south. The training helped them to understand how development aid works, on the national, EU and international levels.

INDONESIA: working together on a SWOT analysis Telapak, an Indonesian CSO approached Both ENDS to help them define their future strategy on water resource management (one of their areas of activity) and to identify their specific niche. Using a SWOT analysis we have identified Telapak's strength and weaknesses and helped them formulate the steps needed to strengthen their strategy. One of the outcomes has been an English course for Telapak staff and Both ENDS helped find the funding to run this course.

UGANDA: Halting mining activities in Queen Elizabeth National Park Hima Cement started mining limestone in this National Park in 2007. The National Association of Professional Environmentalists (NAPE) objected to this as it was in violation of the planned status of the Park, which is also a Ramsar site (an internationally protected wetland). Both ENDS assisted NAPE in securing funding to analyse the legal status of the project. Their investigations showed further irregularities as the Environmental Assessment (EA) did not address the impact of mining activities on the Park and there had been no public hearing on the findings of the study. NAPE has initiated a court case, due to be heard in October 2009.

