

# ANNUAL REPORT

# 2018

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## GLOSSARY

### Terminology and abbreviations

<b>CBF</b>	Central Bureau for Fundraising
<b>CHW</b>	Community health worker
<b>CLTS</b>	Community-led total sanitation
<b>CSO</b>	Civil society organisation
<b>CSR</b>	Corporate social responsibility
<b>DFID</b>	UK Department for International Development
<b>ICTC</b>	International Coalition for Trachoma Control
<b>MHM</b>	Menstrual hygiene management
<b>NGO</b>	Non-governmental organisation
<b>RCT</b>	Randomised controlled trial
<b>SDC</b>	Swiss Agency for Development and Cooperation
<b>SDG</b>	Sustainable Development Goal
<b>SRH</b>	Sexual and reproductive health
<b>SRHR</b>	Sexual and reproductive health and rights
<b>STBM</b>	Sanitasi Total Berbasis Masyarakat (Community-led Total Sanitation and Hygiene)
<b>WAI</b>	WASH Alliance International
<b>WASH</b>	Water, sanitation and hygiene

# PREFACE



Prabuddha Paul

## CHALLENGES THAT SHAPE OUR FUTURE



The world we live in, almost one hundred years after Simavi was founded, is changing rapidly – unfortunately not always for the better. The future is being shaped faster than ever by world population growth, climate change and large movements of people.

Growing international conflicts, increased regional instability, massive migration and sustained poverty are leading to a rise in conservatism and protectionist attitudes and, as a result, to a shrinking of civic space. Fuelled by economic stagnation, inequality and demographic diversification, nationalism and right-wing politics are gaining ground. Nations seek to reassert their sovereignty by withdrawing from international treaties and organisations. As a consequence, both donor and recipient countries have become more critical of international aid.

Developments of this nature put human rights at risk. Women, in particular, face greater threats from the rise of right-wing movements. A striking example is the US Global Gag Rule, which places restrictions on women's reproductive health and rights on a global scale.

These developments endanger the well-being of many. But if you look closely, they also present us with opportunities. In 2018 at Simavi we embarked on a journey to unlock our full potential, to define our added value and create a business model that will maximise our impact in this changing and challenging world. I am very excited to present the key outcomes of this renewed strategy in the first chapter of this annual report.

At the same time, we have been working hard to implement and design programmes that will fulfil our mission: A Healthy Life for All. We remain focused on our expertise in WASH and SRHR. In 2018 we worked on 20 different programmes in nine countries. We accelerated our evidence-based and impact-oriented programming, we made further progress towards diversified funding and we strengthened our capacity as a learning professional organisation. The results are shared in this annual report.

For me personally, 2018 has been the year in which I once again experienced and learned how health is at the basis of everything. When basic health is threatened – witnessing children fight for their lives after drinking contaminated water or a young mother dying in childbirth – this is when the realisation hits me. The sense of gratitude I feel for being in a position to make a modest contribution to a healthy life for all is overwhelming and powerful.

On that note, I want to express my gratitude to all our partners, our donors, our ambassadors and of course to our wonderful and dedicated team. A special thank you goes to our Supervisory Board, who supported us in embracing the challenges that shape our future. Together we will make a difference in the lives of millions of people and I very much look forward to continuing this work in the coming years.

**Ariette Brouwer**  
Managing Director

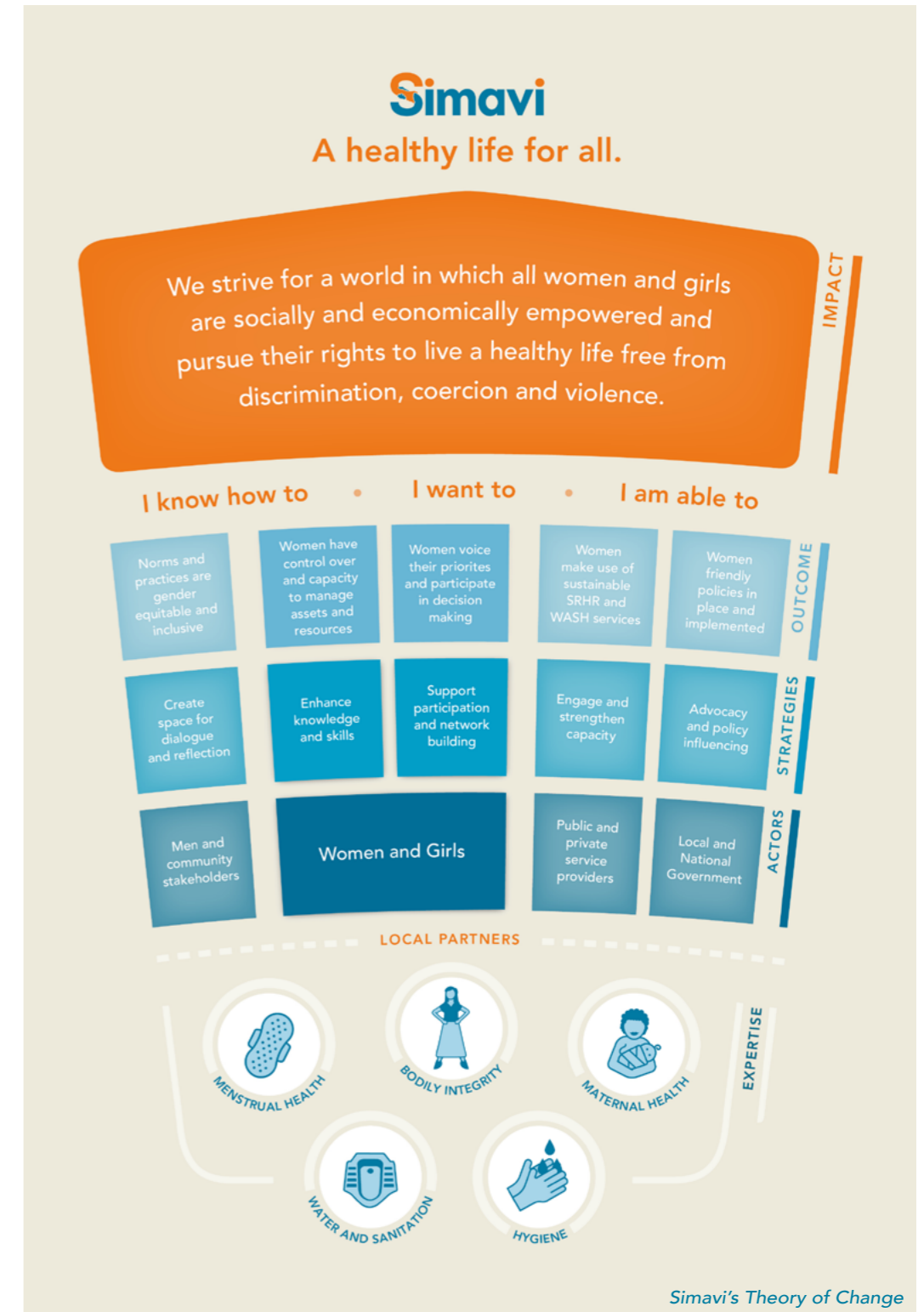
# PART I REPORT OF THE EXECUTIVE BOARD

## 1. STRATEGY



### 1.1. THEORY OF CHANGE

For an organisation that has been active for almost a hundred years it is essential that we continue to ask ourselves how we can stay relevant in a rapidly changing world. With that in mind, last year we went through a reorientation process and made strategic choices about the role Simavi should play in the future to remain effective and sustainable. We mapped out how the world is changing and how these trends affect the development sector, and specifically Simavi's work. We gathered input from our local partners in Asia and Africa and from other national and international stakeholders. Reflecting on all this information, we formulated a new strategy and Theory of Change to ensure we continue to maximise our impact towards our mission: A Healthy Life For All.



### 1.1.1 MISSION

*Simavi's mission is a healthy life for all.*

Good health goes hand in hand with personal, social and economic empowerment. It enables people to take control over their lives and pursue their rights. Health is a broad concept, so to be clear about the type of change that Simavi wants to make in people's lives, it is important to define precisely what we mean by health. As Simavi contributes to more than physical health, we subscribe to the WHO definition: 'Health is a state of complete physical, mental and social well-being and not merely the absence of disease or infirmity.' To be able to measure our contribution to the health of the people we work for, we have defined six dimensions of health and wellbeing. Each of our programmes contributes to one or more of these dimensions:

1. Experiencing physical and mental health
2. Feeling confident and capable: feeling self-confident enough to have capacity for autonomous action, bottom-up advocacy
3. Being self-aware and self-accepting: understanding your body, not being affected by community stigma
4. Having control over one's life and environment: decision-making in the family and on household expenditure, having access to services, not experiencing violence
5. Having opportunities: success as education and economic empowerment, not being limited by child marriage or unwanted and early pregnancy
6. Having the capacity for positive relationships with others – on a one-to-one, small group, family, community or societal level: having an inclusive social network and participating in community decision-making

### 1.1.2 VISION

*Simavi strives for a world in which all women and girls are socially and economically empowered and able to pursue their rights to a healthy life, free from discrimination, coercion and violence.*

In general, women and girls face greater challenges in achieving a healthy life than men and boys. That is why Simavi decided to invest primarily in improving the health of women and girls. In the communities we work in, women's chances of living a healthy life are often limited by social and cultural norms, discrimination, coercion and violence. Empowering women, both socially and economically, improves their ability to pursue their rights to a healthy life. Conversely, good health enables women to become more socially and economically empowered. We believe that empowering women to pursue their rights to a healthy life will also improve the health of their families – including men and boys, and by extension their communities as a whole – enabling a healthy life for all.

### 1.1.3 OUTCOMES AND STRATEGIES

To achieve our mission, we have defined five outcomes and strategies that we apply in our programmes. Together these strategies contribute to our vision, our impact statement.

#### **Outcome 1: Norms and practices are gender equitable and inclusive**

Cultural and social norms define to a large extent how people behave and interact. For example, gender norms might restrict women's ability to work or take part in decision-making. To create space for women to become more socially and economically empowered, to learn and practice new skills and to access services, it is important that norms and practices are supportive.

**Strategy:** Rather than directly challenging norms and practices, in our programmes we provide women, girls, men and boys with factual knowledge and skills. We also create space for dialogue and reflection on existing norms.

#### **Outcome 2: Women have control over and the capacity to manage assets and resources**

Having access to assets and resources – being economically empowered – is key to living a healthy life as it provides women with the opportunity to access services and products. In most households, men hold the decision-making power.

**Strategy:** By giving women and girls new knowledge and skills, we enable them to earn an income and to take part in decisions on the household income.

#### **Outcome 3: Women voice their priorities and participate in decision-making**

Men are often the main decision-makers in households and the communities we work in. This means for example that although women are the main users of water, they are often not involved in decisions about access to water. Women have different needs than men and it is important that these are included in decisions on both water, sanitation and hygiene (WASH) and sexual and reproductive health and rights (SRHR).

**Strategy:** Simavi empowers women as well as community stakeholders to ensure that women play an active part in decision-making.

#### **Outcome 4: Women make use of sustainable SRHR and WASH services**

Simavi works with public and private services providers to ensure that women and girls have access to services.

**Strategy:** We train service providers and empower communities to demand women-friendly services. In addition, we engage in partnerships to come up with innovative solutions that can increase the uptake of SRHR and WASH services.

#### **Outcome 5: Women-friendly policies in place and implemented**

To sustain our work, it is important that women-friendly policies are in place and implemented.

**Strategy:** We advocate with local and national governments to influence existing policies and encourage the development of new policies. When policies are in place, we work closely with local and national government stakeholders to support their implementation.

### Measuring our impact

Simavi is developing a set of standard indicators to measure how our programmes contribute to the outcomes and impact as defined in our Theory of Change. For each indicator we are developing a set of questions for use in programme evaluations. As each programme contributes to different outcomes and dimensions of health, the selection of indicators and questions will differ for each programme. This exercise should enable us to consolidate data from different programme evaluations, compare programmes and make more valid statements about how they contribute to our impact.

### 1.1.4. LOCAL PARTNERS

In our programmes we work with local partner organisations that are rooted in and understand their communities and the national context. Together we strengthen the capacity of civil society organisations to represent the health needs and rights of communities at local, national and international levels. We do this by giving tailored support and technical assistance to boost our partners' organisational capacity, their technical capacity and expertise, and their capacity for lobby and advocacy. This strengthens their ability to position themselves among and work with a wide range of relevant actors, including communities, grass-roots movements, civil society, governments and the public and private sectors. In doing so, we support civil society in its crucial role of making sustainable changes towards a healthy life for all.

1.2. EXPERTISE AND GUIDING PRINCIPLES



We have found over the years that there are two crucial factors that contribute to good health and wellbeing: sexual and reproductive health and rights (SRHR), and water, sanitation and hygiene (WASH). That is why we have been working on WASH and SRHR for many years. Over the past few decades Simavi has developed extensive knowledge and work experience in both fields. Our niche expertise is implementing a combination of WASH and SRHR in our programmes, with a focus on women and girls. Instead of working through the lens of either SRHR or WASH, Simavi will focus on the WASH/SRHR nexus, drawing on our expertise at all levels.

1.2.1 EXPERTISE AREAS

Five key expertise areas define our work in the nexus of SRHR and WASH. Our programmes will be centred around one or more of these themes.

**Menstrual health**

Many women and girls in low-resource settings lack the knowledge and access to products and infrastructure to manage menstruation with dignity. Furthermore, taboos, stigma and cultural and religious norms throw up barriers to women participating in normal daily life, going to school, working or participating in religious ceremonies during menstruation. This has a severe impact on their health and wellbeing and on the realisation of their rights. Good menstrual health leads to improvements in women’s and girls’ wellbeing, access to education and gender equality. Menstrual health is a key entry point to addressing SRHR, WASH and women’s social and economic empowerment.

**Maternal health**

Although maternal mortality has nearly halved since 1990, the number of maternal deaths around the world remains unacceptably high. The underlying causes of maternal morbidity and mortality can be traced back to poverty, inequality and, in many cases, a number of interrelated delays that ultimately prevent women and girls from accessing the health services (both WASH and SRHR) that they need. Simavi promotes reproductive rights and improves maternal and neonatal (the first 28 days of life) health by improving knowledge of and creating access to safe and hygienic antenatal, delivery and post-natal health services, including safe and legal abortion and post-abortion services.

**Bodily integrity**

Bodily integrity – the right to govern and control one’s own body – is an innate human right. Any violation of this personal autonomy is unethical, intrusive and, at times, criminal. Women are most affected by violations to their bodily integrity and autonomy. To address this issue, Simavi focuses on a woman’s right to bodily autonomy, self-determination and safety. Our interventions address women’s health, specifically their reproductive and sexual rights, and empower women and girls to be able to make informed decisions about their own body and how to spend their time. We also strive to address the safety concerns and psychosocial stress issues related to the lack of SRHR and WASH services that respond to women’s and girls’ needs.

**Water and sanitation**

The United Nations has recognised that access to water and access to sanitation are human rights, reflecting the fundamental nature of these basics in every person’s life. Women and girls are disproportionately affected by the lack of access to water and sanitation. Not only do women and girls bear the responsibility for fetching water, they also pay the heaviest price for poor sanitation. For example, when latrines are not available in households, women and girls may seek privacy by walking to isolated areas, or by restricting themselves to only going after dark. In both these cases, they are exposed to greater risk of harassment, violence and sexual assault. Simavi empowers women and girls to claim their right to water and sanitation and take part in decision-making processes that affect access to sustainable and inclusive WASH services. We ensure WASH services are in place and address the prevailing gender norms and values in order to remove the barriers that women face. Our rights-based approach targets duty-bearers to fulfil their obligations and rights-holders (in particular women and girls) to claim their rights regarding access to and the use of safe and sufficient water and sanitation – at an affordable cost and without discrimination, coercion or violence.

**Hygiene**

Hygiene is the theme that unites all the work we do. We define hygiene as the conditions and practices that help maintain health and prevent the spread of disease. Good hygiene consists of personal hygiene and adopting practices to keep all homes and workplaces, including sanitation, clean and germ free. Our expertise in hygiene has been developed and integrated in all our WASH and SRHR programmes.

1.2.2 GUIDING PRINCIPLES

Having an ambitious mission and a broad understanding of health, we approach our work in a holistic way. Simavi has defined three principles that will guide us towards adding value within our mission – while at the same time giving focus and clarity to the way we design our programmes.

**Women-centred approach**

In our programme design we build on the realities we see in the communities where we work, where social norms and values often restrict opportunities for women and girls. By creating space for women’s voices to be heard, we can challenge deep-rooted discrimination and norms to create greater equality for all. For that reason, we will take a women-centred approach in our programmes and place women’s and girls’ needs, rights and priorities at the centre of our programmes.

**Rights-based approach**

Health is a human right. Human rights are inherent to all human beings, regardless of race, sex, nationality, ethnicity, language, religion or any other status. Yet for many millions of people around the world this right is not fulfilled. That is why we use a rights-based approach in all our work to empower women and girls, and their communities. We help them to understand their rights and support them in claiming these rights from duty-bearers. Duty-bearers (often governments or service providers) have a responsibility to ensure these rights are respected, protected and fulfilled. Furthermore, rights give us a clear and less subjective understanding of where to focus our efforts, without imposing our Western standards of needs on the communities we work in.

**Sustainable change**

Simavi believes that to ensure lasting change we need to think in a sustainable way: all our programmes and activities need to be efficient and effective. This means thinking about both behaviour and systems change. We strive to empower women and girls to make decisions about their own health and the health of their families. They need not only to be properly informed about their health and rights, but also to be socially and economically empowered. We also seek to create lasting change in the systems around them, to create a supportive environment in which their needs and rights are respected and upheld. The norms and attitudes held by men and women, community stakeholders, service providers and duty-bearers have to change so that women and girls have the freedom and opportunity to make such decisions. To this end we work with service providers to improve service provision and lobby duty-bearers to ensure women-friendly policies are in place and fully implemented.

**1.2.3 APPROACH**

Every programme Simavi designs and implements is built on four working principles. These have proven to be effective approaches in adding value and creating sustainable change. Our four working principles are *inclusion, evidence-informed and impact-oriented programming, social and economic empowerment and lobby and advocacy*. These working principles are further explained below.

**Inclusion: leave no one behind**

In all our programmes we strive to reach out to hard-to-reach and excluded people. We aim to improve their access to services and engage them in wider processes of decision-making to ensure that their rights and needs are recognised and fulfilled. Our inclusion lens ensures that everybody is able to participate fully, regardless of differences in ethnic-racial background, financial status, educational level, physical or mental ability, religious or faith-based beliefs, gender, marital status, geographical location (rural/urban), sexual orientation, age or any other socioeconomic circumstances.

**Evidence-informed and impact-oriented programming**

Simavi invests in impact-oriented programming to maximise the impact of our programmes on the lives of women and girls. Simavi defines impact as *the lasting change in the lives of women and girls resulting from Simavi’s contribution, both in relation to our mission and their own perspectives*. Impact also includes changes that may be negative and unintended. We use the lens of impact to steer and inform our programmes and improve our monitoring, evaluation and programme design. To better understand how change comes about and what interventions are most effective, we use evidence to inform our programme design and decision-making. We believe that the knowledge we have acquired over the years, as well as research conducted by ourselves and others, can be used to benefit future programmes. Where possible, we ensure that our programme evaluations fill gaps in existing evidence. To this end we have established close working relationships with a number of research institutions.

**Social and economic empowerment**

In the communities we work in, women’s chances of living a healthy life are often limited by social and cultural norms, discrimination, coercion and violence. Empowering women, both socially and economically, improves their ability to pursue their rights to a healthy life. Conversely, good health enables women to become more socially and economically empowered. We believe that empowering women to pursue their rights to a healthy life will also improve the health of their families – including men and boys, and by extension their communities as a whole – enabling a healthy life for all.

**Lobby and advocacy**

Lobby and advocacy is a cornerstone of Simavi’s work and a vital element in our Theory of Change. Influencing policy and implementing international obligations is essential for achieving structural change towards a healthy life for all. The Sustainable Development Goals (SDGs) are important in achieving this mission. Our work on SRHR and WASH focuses specifically on the following goals: SDG 3 (good health and well-being), SDG 5 (gender equality), SDG 6 (clean water and sanitation) and SDG 17 (partnerships for the goals).

**1.3.OUR ADDED VALUE TO THE SUSTAINABLE DEVELOPMENT GOALS**

Through our work on WASH and SRHR, our focus on women and girls, and the different strategies that we use in our programmes, Simavi addresses several of the Sustainable Development Goals (SDGs). The SDGs have been formulated by the United Nations as the blueprint to achieve a better and more sustainable future for all. The targets are to be delivered by 2030, with a firm emphasis on where to add value. The SDGs provide the opportunity for Simavi to position its work on a global scale and on the 2030 agenda. Of the 17 goals, we contribute directly to four of them.



**SDG 3 – Good Health and Well-being**

As stated in the SDG 2018 report, many more people today are living healthier lives than in the past decade. Nevertheless, people are still suffering needlessly from preventable diseases and too many are dying prematurely. Overcoming disease and ill health will require concerted and sustained efforts, focusing on population groups and regions that have been neglected. It is Simavi’s mission to ensure healthy lives and promote wellbeing for all. In taking a holistic approach, and making sure we leave no one behind, we contribute directly to this goal.

**SDG 5 – Gender Equality**

According to the United Nations gender equality is not only a fundamental human right but a necessary foundation for a peaceful, prosperous and sustainable world. Simavi strongly believes that societies will benefit from providing women and girls with equal access to education, healthcare, work and representation in political and economic decision-making processes. Simavi strives to ensure that women and men have the same opportunities, rights and responsibilities in all areas of life.

**SDG 6 – Clean Water and Sanitation**

The United Nations states that access to safe water and sanitation are essential to human health and to environmental sustainability and economic prosperity. Simavi shares this view and works to improve drinking water sources and sanitation facilities – always with an eye to good hygiene, education and awareness raising.

**SDG 17 – Partnerships for the Goals**

As Simavi believes that the SDGs can only be achieved by working in strong and meaningful partnerships, all our implemented programmes are collaborations with partner organisations worldwide. Simavi strengthens its partners by building their capacity, improving their communication and advocacy skills and sharing knowledge. Partnerships also provide excellent vehicles for Simavi to develop new and innovative opportunities and techniques, by working together with innovation labs, universities, commercial brands and other research institutions. Simavi stands for working together, for sharing expertise, technology and financial support, and for combining goals in programme implementation.



## 2. REALISING MAXIMUM IMPACT THROUGH OUR PROGRAMMES

### *Contributing more*

The 17 SDGs are all interlinked, meaning that failure to reach one goal could significantly impact our ability to reach another, and also that contributing to one creates opportunities for different development areas. There is a strong link between our work and the objectives defined in the SDG 1 (no poverty) and 10 (reduced inequality). Our work towards a healthy life for all, our multi-stakeholder approach and our focus on SRHR and WASH expertise areas all contribute to achieving the targets that have been set for no poverty and reduced inequalities.

### 1.4 OUR PRIORITIES

Having defined Simavi's new strategic direction, we must make this vision a reality. We have identified four priorities to take forward in 2019 and beyond:

#### *Realising maximum impact through our programmes*

To do this, we will build on our strengths:

- Our in-house expertise: our staff are experts in the field and well known in the sector. They are invited to give talks and hold side events at conferences and provide technical assistance in projects where our expertise is needed.
- Our existing and future partner network: we engage with our current and future partners based on our expertise and reach out to thematic allies. In 2019 we will host a Summit to strengthen these relations.
- Our commitment to impact: we will finalise our definition of what 'impact-oriented' means for Simavi and develop a communication plan to spread our message. We will also look inward to map the pathways, assumptions and evidence gaps in our own Theory of Change.

#### *Diversified funding and innovative partnerships*

While we have not changed our thinking about how change happens, we have narrowed our focus to define core expertise areas and put women at the centre of all our programmes. This requires rethinking some of our fundraising and ensuring all new programmes are designed from a women-centred perspective.

#### *Be credible and daring*

Now that we have a clear focus in place, we want to build our brand to match it. We will bring our brand positioning in line with the sustainable, women-centred, rights-based approach we take in our programmes. Naturally, a communication strategy, content output and PR activities will follow.

#### *Professional organisation and colourful people*

Simavi would not exist without the drive and passion of the people working around the world to achieve a healthy life for all. Simavi is proud to have a team of skilled employees who work hard every day to achieve our mission. These are the basic principles we look for in, and offer to, our staff:

- Diversity and inclusion
- Agile and purpose-driven
- Entrepreneurial
- Learning and development



With a team of highly skilled and dedicated employees and partner organisations across Africa and Asia, we work towards a healthy life for all. This has been our goal since 1925, when Simavi was founded. In its early years, Simavi shipped medicines, essential health supplies and resources overseas to support the work of medical missionary staff. We have found over the years that there are two crucial factors that determine good health and wellbeing: sexual and reproductive health and rights (SRHR), and water, sanitation and hygiene (WASH). Since the beginning, we have worked with over 30 million people in thousands of high-impact projects. Today we collaborate with local initiatives and work directly with more than 80 local partner organisations in nine different countries.

## 2.1 SIMAVI'S PROGRAMMES

In 2018 Simavi continued several large programmes in Bangladesh, India, Indonesia, Nepal, Ghana, Kenya, Malawi, Tanzania and Uganda. In these countries we operate in strong alliances and partnerships to sustainably invest in people's health. Over the last century we have seen that women and young girls are disproportionately affected and that SRHR and WASH are fundamental to living a healthy life. While Simavi is a health organisation, social and economic empowerment is essential to ensure that women and girls have control over their own health rights. That is why we continue to implement high quality programmes.

The WASH SDG Programme, Golden Line and Ritu are some of our flagship programmes. We lead and implement them with our Consortium partners. In other multi-country programmes, such as Watershed, Get Up Speak Out (GUSO) and More than Brides, Simavi works with alliance partners in both the South and the North. In total we worked on 20 different programmes in 2018. On the strength of our sectoral experience and unique added value in areas such as menstrual health, social accountability and evidence-informed programming, we have also started providing technical assistance to other organisations. This broadens our impact by leveraging other organisations and their programmes that benefit from our knowledge and expertise. It also allows us to learn from others and test our approaches and tools in different contexts.

Our main programmes in 2018 are described below. The targets and results achieved for each programme are shown in tables. Indicators of short-term results are called 'outputs'. Where possible, we have also included information on our longer term results, which are called 'outcomes'. Most of our programmes have set targets for the full period of implementation, while the results given here are those achieved at the end of 2018. However, some of our programmes have distinct implementation phases (GUSO, Watershed, More Than Brides) and have targets for the phase or year they are in. For these programmes, the results achieved in the current implementation phase can be compared with the targets set for this phase. The length of the programme and the period the targets and results relate to are indicated in each table.

## WASH SDG PROGRAMME

The programme is led by the Netherlands' WASH SDG Consortium, formed by the WASH Alliance International (WAI), SNV Netherlands Development Organisation (SNV) and Plan Netherlands (Plan). Simavi is the Consortium lead on behalf of the WAI. With support from the Inclusive Green Growth Department of the Ministry of Foreign Affairs Directorate-General for International Cooperation (DGIS), the programme responds to the Dutch commitment to contribute to the SDGs, particularly SDG 6, with the aim of reaching an improved WASH situation for all.

The WASH SDG Programme aims to sustainably improve access to and the use of safe drinking water for at least 450,000 people and sanitation for at least two million people and improve the hygiene behaviours of 1.6 million people before the end of 2022. The programme is built on three core strategic objectives: (1) increase demand for improved WASH facilities and practices; (2) improve the quality of service provision; (3) improve governance of the sector. In addition, gender and social inclusion and climate vulnerability and resilience are integrated transversally into each of the three strategic objectives. The programme is being implemented in Bangladesh, Ethiopia, Indonesia, Nepal, Tanzania, Uganda and Zambia, and has two or three sub-national level programmes (sub-programmes) per country. Simavi leads the implementation of three of the 15 sub-programmes (in Bangladesh, Nepal and Uganda).

### Phase: Inception (January to June 2018) and Implementation (July to December 2018)

During the first half of the year the WASH SDG Programme carried out key assessments needed to complete the programme inception phase, including the key stakeholder analysis, sustainability compact assessment, baseline analysis, gender and social inclusion assessment and the climate and vulnerability assessment. Key baseline findings from the Simavi-led sub-programmes were summarised in [the fact sheet 'Dynamics of Exclusion in the WASH sector: Insights from Bangladesh, Nepal and Uganda'](#).

Immediately after the inception report was finalised, the implementation of all sub-programmes began with start-up activities for the three core objectives listed above.

Wash SDG (2017-2022)		Bangladesh		Nepal		Uganda		Overall	
Level	Indicator description	Result 2018	Target Full programme	Result 2018	Target Full programme	Result 2018	Target Full programme	Result 2018	Target Full programme
Output	# of people trained (e.g. entrepreneurs, community members, staff from institutions and local partners)	42	953	0	226	1,639	1,904	1,681	3,083
	# of people present at direct awareness raising activities	3,610	12,921	0	700	10,476	10,570	14,086	24,191
	# of studies/ mappings done	4	4	1	1	11	14	16	19

Targets and results are presented only for those sub-programmes where Simavi is directly responsible. In Nepal, setting up the project with two lead partners and assigning different roles to five subcontracting partners needed more time for coordination than planned. In addition, a number of key staff changes affected continuity. In Bangladesh, results were behind due to late contracting, late approval from the Bangladesh NGO bureau (and therewith delayed release of funds to the partners), and governmental elections at the end of 2018.

## THE GOLDEN LINE

Simavi is the Consortium lead and works together with Solidaridad, Healthy Entrepreneurs and local partners. The programme aims to economically empower women in and around artisanal and small-scale gold mining communities in Ghana and Tanzania.

### Phase: Implementation

We look back with pride at the achievements of the Golden Line programme in 2018. Additional women's savings and loan (EA\$E) groups were set up in Tanzania and Ghana, leading to a total of 101 groups in Ghana and 32 groups in Tanzania. In these groups women are saving money together and have the opportunity to take small loans from those savings. This provides women with a simple savings and loan facility who otherwise do not have easy access to formal financial services. The women's savings and loan groups have held gender discussions and have received business skills training. Some of the groups have taken steps to become registered to allow them to open bank accounts, establish businesses or cooperatives and access credit from the government for start-ups. This also increased their credibility in the communities. In the fourth quarter, we also started dialogues on gender norms with groups of men.

Health workers in Tanzania and Ghana have been trained in women-friendly service provision. SRHR outreach services in Tanzania have met with high demand and high appreciation from local health authorities. The 35 women ambassadors in Ghana and the 26 women ambassadors in Tanzania have carried out advocacy activities to address key challenges and barriers to women in mining communities.

Golden Line 2016-2020		Ghana		Tanzania		Overall	
Level	Indicator description	Result 2016-2018	Target 2016-2020	Result 2016-2018	Target 2016-2020	Result 2016-2018	Target 2016-2020
Output	# Community members (disaggregated by gender) who attended sensitisation meetings on gender equality and women's health needs and rights <sup>1</sup>	8,186	2,250	1,139	715	9,325	2,965
	# Loans taken <sup>2</sup>	512	900	3,805	270	4,317	1,170
	# Multi-stakeholder dialogues for social accountability <sup>3</sup>	11	56	0	63	11	119
	# Women that regularly attended or participated in women's group <sup>4</sup>	1,660	3,600	818	864	2,478	4,464
	# Women that attended EA\$E groups <sup>5</sup>	1,797	4,500	1,012	1,080	2,809	5,580

1. The number of participants per meeting was difficult to assess at the beginning of the programme - targets have been set conservatively.
2. In Tanzania, women are borrowing money several times a year to cover household expenditures (school fees, house repairs...) - this was not expected at the beginning and target was therefore quite low.
3. This activity is planned for the last 2 years of the programme.
4. On track, considering the total number of women in EA\$E groups in Ghana, relative attendance is still over 80%.
5. In Ghana, it proves difficult to engage women in the process - programme team needed time to build trust with communities and women.

## GUSO FLEXFUND

Under the Flexible Fund SRHR Partnerships, the GUSO Consortium and the Uganda SRHR Alliance in Uganda are creating an integrated SRHR and HIV community service delivery model. This brings together innovative business, peer educators and peer providers models to offer young people comprehensive SRHR and HIV information and services and empower them to generate an income as health entrepreneurs (selling essential SRHR, HIV and other health commodities and medicines). Simavi partner FLEP (Family Life Education Programme) was able to train 608 peer educators, peer buddies and peer providers

to integrate SRHR and HIV information in their messages and services. The community health entrepreneurs have been successful in referring young people to health facilities, resulting in 380 completed referrals registered in the district that FLEP coordinates. FLEP concludes that the model of collaboration has resulted in peer educators, peer buddies and peer providers providing uniform SRHR messages to their fellow young people, speaking the same language in the community. In addition, it has drawn alliance partner organisations closer together.

GUSO Flex 2018 - 2019		Uganda	
Level	Indicator description	Result 2018	Target 2018
Output	# Peers trained in SRHR-HIV	608	607
	# Young people who participated in social accountability activities	114	-
	# Complete referrals made by CHEs	380	200

No target was set for # of Young people that participated in social accountability activities, as this is an unexpected result of the interaction between the FlexFund and the GUSO programme.

## MAJI KWA AFYA YA JAMII (MKAJI)

With funding from the Swiss Agency for Development and Cooperation (SDC), and in partnership with Witteveen+Bos and Tanzanian partners CBHCC and UFUNDIKO, we upgrade water supply and sanitation systems in primary healthcare facilities in the Dodoma region of Tanzania.

### Phase: Implementation

During 2018 the programme finalised 33 more WASH facilities at rural dispensaries and health centres, raising the total of health facilities with improved WASH facilities to 90. Knowledge of hygiene issues (infection prevention at dispensaries and health centres) among their staff and the surrounding communities was improved and the governance of and community participation in water management at these public primary health facilities was strengthened. Project evidence is brought in at the national Sanitation & Hygiene and Water Sector Working Group, a Development Partners sector working group of which Simavi is a formal member.

MKAJI (2014 - 2019)		Tanzania	
Level	Indicator description	Result 2014 - 2018	Target 2014 - 2018
Output	# Staff members from health facilities who have been trained in hygiene measures and protocols for equipment, personal hygiene and hygiene in the building and on the premises	310	270
	# Community members who have been trained in water governance	807	900
	# Water committee members who have been trained in WASH financing and business models	248	270
	# Community members and staff members from health facilities who have been trained in operations and maintenance of WASH facilities	183	270
	# Health facilities provided with an adequate, sustainable and safe water supply and sanitation facilities in the eight district councils of Dodoma region	90	90

## GET UP SPEAK OUT (GUSO)

A programme to strengthen civil society organisations and country alliances in seven countries to make them more effective in addressing young people's sexual and reproductive rights and needs. We work in a Consortium with Rutgers (lead), IPPF, CHOICE, Dance4life and Aidsfonds. Simavi implements this programme in Ghana, Indonesia, Kenya, Malawi and Uganda.

### Phase: Implementation

In 2018, the second year of full programme implementation, Simavi supported 13 local partners in their work to establish comprehensive sexuality information and education, improve access to quality youth friendly services and create a more supportive environment for sexual reproductive health and rights in their countries. We developed manuals and provided training on social accountability and menstrual health. Social accountability is the mechanism in which rights-holders (community members) hold duty-bearers (service providers and government) accountable for improving SRHR services. Menstrual health has proved to be an alternative entry point to discussing sexuality and providing comprehensive SRHR information in conservative settings.

Together with the GUSO Consortium we strengthened the capacity of our partners and country alliances in line with their needs identified in the assessments carried out in 2017 and 2018. As in previous years, in Indonesia, Kenya, Malawi and Uganda, Simavi had a lead role in strengthening country alliances. We provide direct support to the national country coordinators and in 2018 we started working to improve the resource mobilisation capacity of country alliances.

In 2018 we finalised our midterm review. This initial evaluation shows that we are on the right track. The programme has made great progress, particularly in the area of increasing knowledge about SRHR, but there is still room for improvement in the uptake of SRHR services among young people. Growing conservatism and the 'global gag rule' (prohibiting NGOs that receive US global health assistance from providing legal abortion services or referrals) make the programme challenging, but more needed than ever.

In 2019 we will follow up on the evaluation recommendations and start working on transitioning plans to prepare the country alliances for the end of the programme in 2020. More emphasis will be given to documentation and showcasing learning and best practices, for example during international conferences.

GUSO (2016 - 2020)		Ghana		Indonesia		Kenya		Malawi		Uganda		Overall	
Level	Indicator description	Result 2016-2018	Target 2016-2020	Result 2016-2018	Target 2016-2020	Result 2016-2018	Target 2016-2020	Result 2016-2018	Target 2016-2020	Result 2016-2018	Target 2016-2020	Result 2016-2018	Target 2016-2020
Output	# People reached by campaigns and (social) media	154,681	69,304	872,630	453,500	2,636,478	302,400	4,669,023	1,765,000	672,582	644,904	9,005,394	3,235,108
	# People structurally involved in the implementation of the programme at community level (for example youth groups, CBOs, peer educators)	1,787	979	229	82	1,099	591	1,313	5,418	1,298	2,110	5,726	9,180
	# Service providers who have been trained in Youth Friendly Services (YFS)	866	649	55	25	331	168	130	73	142	246	1,524	1,161
	# SRH services provided to young people (except condoms)	75,330	68,512	2,658	3,600	602,716	202,000	494,209	311,013	267,703	227,330	1,442,616	812,455
	# Young people reached with (comprehensive) SRHR education	4,835	8,100	458	450	76,342	70,640	98,739	125,750	0	0	180,374	204,940
	# Young people reached with (comprehensive) SRHR information	23,191	38,155	60	50	135,741	127,090	176,751	332,500	9,263	24,000	345,006	521,795

All these targets and results are the consolidated numbers of 5 countries and 12 local partners. However, targets were set conservatively and will be in all cases met or overachieved.

## MORE THAN BRIDES ALLIANCE

Simavi works in the More Than Brides Alliances with Save the Children Netherlands (lead), Oxfam Novib and the Population Council. We are implementing a five-year programme (2016–2020) to reduce child marriage and its adverse effects on young women and girls.

Simavi's partners in India and Malawi focus on empowering girls and creating an enabling environment by providing information on SRHR and the adverse effects of child marriage. We ensure that youth friendly services are available and support the provision of alternatives to child marriage, such as access to education and economic opportunities. We work on improving child protection systems and lobby for change or better implementation of laws related to child marriage and comprehensive sex education.

### Phase: Implementation

In 2018 the programme was being implemented in the two countries in collaboration with six Simavi partners. In Malawi the law on child marriage that was enacted in 2017, following efforts made by our partners, resulted in a national strategy on ending child marriage. In India, girl club members were empowered by teaching them life skills and providing comprehensive sex education. Additional training was given on starting economic activities and income generating activities already started have had positive effects on the girls' incomes and savings. A midterm review of the partnership took place and a midline evaluation was made to assess progress.

More Than Brides (2016 - 2020)		India <sup>1</sup>			Malawi			Overall		
Level	Indicator descriptionw	Base line	Result 2016-2018	Target 2016-2020	Base line	Result 2016-2018	Target 2016-2020	Base line	Result 2016-2018	Target 2016-2020
Impact	% Girls that were married before 15	56%	42%		19%	16%		38%	29%	
Outcome	% girls by age category and marital status, with basic correct knowledge on SRHR	14%	15%		38%	51%		26%	33%	
	% Girls, by age category and marital status, who know and can tell the legal minimum age for marriage for girls.	62%	81%		44%	64%		53%	73%	
	% Girls, by age category and marital status, in school	58%	64%		62%	64%		60%	64%	
	# Documented cases of mediation for girls at risk of and affected by child marriage by Child Protection Committees, facilitated by the project		194			282			476	
	# These cases which resulted in a satisfying response for the girls concerned, in the reporting period.		172			186			358	
	# Number of girls who can convince their parents to delay a marriage		911			253			1,164	
Output	# Boys and girls trained by the project on SRHR, Child Marriage, communication skills <sup>1</sup>		28,235	35,860		3,172	3,032		31,407	38,892
	# Youth groups formed		1,419	1,545		241	248		1,660	1,793

1. In India, new clubs will be formed and more adolescents will be engaged in 2019-2020 in order to reach the target.

## WATERSHED EMPOWERING CITIZENS

In partnership with the Dutch Ministry of Foreign Affairs (DGIS/IGG), IRC (lead), Wetlands International, and Akvo, Simavi aims to strengthen the capacity of local CSOs to engage in dialogue and dissent with local government to improve WASH services and governance of the WASH sector, responsive to the interests of marginalised groups.

### Phase: Implementation

Simavi is the lead partner for the Kenya, Bangladesh and Netherlands work packages and participates in the Ghana, Uganda, International, PMEL and Fundraising work packages. Simavi also leads the social inclusion and gender learning trajectory within this programme. We work with eight local CSO partners on strengthening their lobby and advocacy capacity for including the WASH needs of marginalised groups in the broader scope of water resource management in these countries. In 2018, lobby and advocacy strategies were developed for each of the countries to enable the CSOs to focus their activities on the specific issues faced by marginalised people in their country. The results achieved by the programme are also captured through 'outcome harvesting' from all the work packages. A highlight for this programme was conducting a mapping study on social inclusive approaches used in WASH programmes and launching [the report](#) at the Stockholm World Water Week 2018.

Watershed (2016-2020)		Bangladesh			Ghana			Kenya			Netherlands			Uganda			
Level	WSD - Indicator	Baseline	Result	Target 2018	Baseline	Result	Target 2018	Baseline	Result	Target 2018	Baseline	Result	Target 2018	Baseline	Result	Target 2018	
Outcome	DD1 # Laws, policies and norms, implemented for sustainable and inclusive development		2			1			4			0			3		
	DD2 # Laws, policies and norms/attitudes, blocked, adopted, improved for sustainable and inclusive development		3			0			5			3			2		
	DD3 # Times that CSOs succeed in creating space for CSO demands and positions through agenda setting, influencing the debate and/or creating space to engage		5			0			9			3			33		
	DD4 # Advocacy initiatives carried out by CSOs, for, by or with their membership/constituency		5			3			7			0			3		
	DD5 # CSOs with increased L&A capacities		1			2			5			0			1		
	CSO - 1: Level of use of reliable evidence for L&A		25%	50%	50%	25%	75%	75%	60%	75%	80%				25%	75%	100%
	CSO - 5: Level of inclusion of marginalised groups		25%	50%	50%				40%	60%	70%						
	CSO - 6: Level of integration of WASH-IWRM in L&A		25%	50%	50%	25%	50%	50%	30%	65%	80%						
	CSO - 7: Level of transparency on own activities and results														50%	100%	100%
	CSO - 8: Level of holding service providers to account		25%	50%	50%												
	GOV - 1: Level of Government responsiveness to stakeholder demands on WASH and IWRM		25%	50%	50%												
	GOV - 5: Level of transparency in budget allocation by Local Government		0%	50%	50%												
	GOV - 6: Level of transparency in expenditure by National Government		25%	50%	75%												
	GOV - 7: Level of transparency in expenditure by Local Government		0%	50%	50%												
	GOV - 9: Level of integration of WASH/IWRM in implementation and monitoring by Local Government		0%	25%	25%												
GOV - 10: Level of Government monitoring of WASH and IWRM services								38%	50%	50%							
Output	DD6 # CSOs included in SPs programmes		3 implementing; 6 others			5 implementing; 50 others			5 implementing; 39 others						3 implementing; 4 others		

RITU

The programme aims to structurally improve the health, well-being and social and economic participation of women and girls. Simavi is the lead organisation of the Ritu programme, in collaboration with Dutch research organisation TNO and Bangladeshi media and communication agency RedOrange, and local partners BNPS and DORP. We also work with Maastricht University and Johns Hopkins University on a rigorous evaluation (RCT) of the programme. The programme is supported by the Embassy of the Kingdom of the Netherlands in Bangladesh.

Phase: Implementation

In 2018 Simavi worked with its partners BNPS and DORP to implement the programme in the Netrakona district in northern Bangladesh. In collaboration with students and the School Management Committees, DORP was able to raise funds for the improvement or construction of gender-sensitive toilets in all 89 schools in the district. All the teachers were trained by BNPS and a large number of teachers received a second, refresher training to ensure they have the knowledge and skills needed. As holidays and exams take up quite a lot of the teachers' time, we revised our planning and invested in additional staff to hold these training courses and to ensure teachers in all 89 schools started teaching lessons on menstrual health. DORP and BNPS also started their work in the communities, informing parents about menstrual health and the importance of gender-sensitive toilets.

As the budget tapping process, in which we capacitate communities to access government funds for toilets, takes much more time than expected, we adjusted our planning and reallocated budget to realise as many toilets as possible. Round table meetings were organised with the MHM Platform in Bangladesh, which was set up under the Ritu programme, and position papers were published. As a result, the National Curriculum and Textbook Board made a commitment to involve the MHM Platform in the process of reviewing the national school curriculum, which will give us the opportunity to include menstrual health information in the school curriculum. Finally, a Memorandum of Understanding was signed with a large Bangladeshi company on exploring possibilities for the production of biodegradable sanitary napkins together with TNO.

RITU (2016 - 2019)		Bangladesh	
Level	Indicator description	Result 2016-2018	Target 2016-2019
Output	# CSOs and NGOs trained on advocacy regarding MHM	40	30
	# MHM friendly school WASH facilities realised	89	89
	# Schools assessed on MHM friendly WASH facilities	176	176
	# People reached via community MHM awareness raising <sup>1</sup>	7,331	14,000
	# School girls and boys who took part in interactive MHM sessions	30,838	80,411
	# Teachers who took part in interactive MHM sessions <sup>2</sup>	595	1,000
	# Teachers trained on MHM and facilitation skills	884	1,000

- The number of people reached via community MHM awareness raising is smaller than anticipated, because;
  - Parents of girls in a control group community were initially included in target
  - Some students graduated before parent intervention started
  - Some families moved away
 The anticipated revised target is 6546 parents (and not 14000 parents) which has been achieved already.
- All teachers are trained on MHM, and all students are exposed to MHM activities. However, for interactive sessions on MHM which require more involvement, the programme chose to focus on specific teachers and their students, becoming focal point and MHM champions within their schools. The target was set before this decision was made and is therefore underachieved

SUSTAINABLE SANITATION AND HYGIENE IN EASTERN INDONESIA (SEHATI)

The SEHATI programme, funded by the Embassy of the Kingdom of the Netherlands in Indonesia, is a continuation of the previous SHAW programme and is implemented together with Indonesian partners CD Bethesda, Plan International Indonesia, Yaysan Dian Desa (YDD), YMP and Rumsram. The objective is that local government authorities (district, sub-district and village level) in seven districts in Eastern Indonesia ensure sustainable sanitation and hygiene through the implementation of the following five pillars of community-based total sanitation (STBM): (1) stop open defecation, (2) hand washing with soap, (3) drinking water management, (4) domestic solid waste management, (5) domestic liquid waste water management.

Phase: Implementation

During 2018 the capacity of local government stakeholders for STBM monitoring, village verification and budgeting was expanded, access to sanitation and hygiene facilities in the communities was increased through community triggering, and private sector sanitation service delivery was improved. Three of our partners finished their implementation activities by the end of August 2018, having worked in four different districts. SEHATI is continuing implementation in the following three districts: Lombok Utara (Lombok), Dompu (Sumbawa) and Manggarai Barat (Flores). As the island of Lombok was hit by two big earthquakes in mid-2018, Simavi is currently working on a proposal for extending the SEHATI programme until mid-2020.

SEHATI (2016 - 2019)		Indonesia		
Level	Indicator description	Baseline	Result 2016-2018	Target 2016-2019
Outcome	# of people using safe water	473,121	525,555	-
	# of people using improved sanitation services	228,681	340,592	-
	# of people using improved sanitation services including a hand washing facility with soap and water	92,061	249,597	-
	# of people living in open defecation free communities	69,041	197,078	-
	# of villages declared open defecation free <sup>1</sup>	18	89	105
	# of pupils with improved sanitary facilities in schools	94,833	115,469	-
Output	# of health centres with improved drinking water and sanitary facilities	584	812	-
	total amount of communities' contribution for 5 pillars of STBM	-	2,652,353	-
	# of sanitation entrepreneurs trained and supported to produce, sell and market sanitation products and services	-	183	-
	# of villages implement 5 pillars of STBM (pilot and replication villages) <sup>2</sup>	-	376	215
	# of people trained in 5 pillars of STBM at all levels	-	3,681	-
	# of women working for 5 pillars of STBM at all levels	-	2,183	-
	total amount of government's contribution for 5 pillars of STBM	325,954	7,371,963	-

- Simavi is still on track to reach total target for this indicator by the end of the project in 2019 despite not achieving the target set for 2018. The target was not met due to external factors such as a lack of water in the village, elections at district and village level, earthquakes in 2018 in Lombok.
- A positive development is seen as other villages are encouraged to implement our approach in their respective areas.

Targets are very low, mostly 0, as when the proposal was developed no targets were set for the number of beneficiaries only number of villages, which are:

- Total number of villages implemented by STBM (output)
- Total number of village declared ODF (outcome)

This is because SEHATI works at the governmental level and communities are expected to be the impact of the programme.

**WASH & LEARN**

**Phase: Implementation**

In 2018 the local partners in Kenya, Tanzania and Uganda concentrated on finalising the implementation of local projects, including construction of the remaining facilities in schools. At the programme level, the focus was on documenting the learning trajectories and the visibility of the programme within the sector. Practice briefs have been prepared on the sustainability tools and on the School Health Club approach. A presentation about the sustainability tools was held at the WEDC conference in Nakuru, Kenya, themed: *Transformation towards sustainable and resilient water, sanitation and hygiene (WASH) services*. Two successful learning meetings were organised to bring the local partners together to share experiences and learn from each other. In 2019, the focus will be on evaluating and reporting on the WASH & Learn programme.

WASH & Learn (2016 - 2018)		Kenya			Tanzania			Uganda			Overall		
Level	Indicator description	Baseline	Result 2016 - 2018	Target 2016 - 2018	Baseline	Result 2016 - 2018	Target 2016 - 2018	Baseline	Result 2016 - 2018	Target 2016 - 2018	Baseline	Result 2016 - 2018	Target 2016 - 2018
Outcome	# Local entrepreneurs who gained knowledge on WASH related economic activity <sup>1</sup>		0	0		56	44		158	26		214	70
	# Partners that have used knowledge acquired in programmes		1	1		2	2		3	3		6	6
	% People practicing hygienic behaviour (hands washed 3 or more times a day, with ash or soap)	64%	66%	0%	9%	41%	0%	10%	46%	0%	28%	51%	
	% Households with continuous access to drinking water (safe + acceptable distance + no seasonality + functional all year)	6%	47%		11%	47%		7%	30%		8%	41%	
	% Households with access to sanitation <sup>2</sup>	74%	57%		70%	78%		69%	84%		71%	73%	
# Villages with an ODF status <sup>3</sup>		0	6		0	4		31	34		31	44	
Output	# Children trained in WASH issues in schools <sup>4</sup>		74	150		375	375		13,700	10,005		14,149	10,530
	# People trained in WASH issues in the community		30	708		634	52		21,518	21,600		22,182	22,360
	# Schools trained in management of WASH facilities		3	3		18	15		22	22		43	40
	# Committees with at least 1 woman in a leading position (chair, secretary or treasurer)		3	3		21	16		22	20		46	39
	# Community water management committees established/strengthened		3	3		15	18		26	20		44	41

1. More entrepreneurs trained than planned due to learning gained from Water as a Business, which stimulated partners to train more entrepreneurs (including women groups) in WASH related businesses.
2. Access to sanitation was already quite high during the baseline. The programme has been able to improve the quality of the existing latrines, but a challenge remains to see how villages can become ODF and how households can move from a basic latrine to an improved latrine.
3. Difficult to achieve as this is more a long term outcome and is dependent on government certification. In Kenya, it wasn't possible to work on this as the entire district was declared ODF by the government, although the situation on the ground was different. This made it not possible for CABDA to work on CLTS.
4. More children were training in Uganda due to the increased focus on MHM and higher enrolment than expected at proposal stage. In Kenya, less pupils were trained due to the fact that one school has not been fully included due to technical issues with the borehole.

In Kenya, the change has been less positive. The project in Kenya could not do CLTS due to the area being declared ODF by the government, although that is not the situation at the ground. We had to change to Sanitation marketing training to community health workers where those without latrines are being informed about the importance and those with latrines to improve it. This approach didn't have the expected outcome and it's a lesson from the programme that we need to lobby to the local government to acknowledge that the area is not ODF and a lot needs to be done to improve the sanitation situation.



**IMPROVING HEALTH AND HYGIENE THROUGH WASH INTERVENTION**

This project has been in the implementation phase since December 2016 in 34 villages in two districts that were hit by the 2015 earthquake: Sindhupalchowk and Dolakha. Simavi works in partnership with the Dopper Foundation and local partner SEBAC-Nepal. The programme aims to rehabilitate water supply and improve the health status of these communities with the involvement of local WASH stakeholders, schools and health institutions as well as to improve WASH governance at the local level.

**Phase: Implementation**

The implementation of the programme continued in 2018 as planned. The communities, schools and the local government in Dolakha and Sindhupalchowk have been very actively involved in the activities. This has resulted in more healthy behaviour and several new initiatives of community members that positively impact the environment, such as 'community cleaning up' campaigns and raising funds to improve solid waste collection. The repairs of the water schemes in the area where the earthquake struck in 2015 has been completed; allowing people, especially women, to have more free time as they do not have to fetch water far from their homes.

DOPPER (2016 - 2019)		Nepal	
Level	Indicator description	Result 2016-2018	Target 2016-2019
Output	# Toilet facilities rehabilitated/maintained in schools	6	17
	# WASH trainings given to child clubs	197	201
	# Households informed about the importance of healthy behaviours related to sanitation and hygiene	28,960	30,428
	# Preparation meetings for WASH Strategic Plan at VDC level	2	34
	# Drinking water schemes constructed in Sindhupalchowk and Dolakha	20	20

**HEALTHY BUSINESS, HEALTHY LIVES**

This programme is being implemented in Kibaale district, Uganda, with Healthy Entrepreneurs and Emesco development foundation. We have trained a large pool of CHWs over the past few years. However, as CHWs are volunteers, the sharing of health information has been irregular. With the help of Healthy Entrepreneurs the programme has now established a pool of 200 active entrepreneurs who are equipped with educational videos on tablet computers and a basket of health products. The entrepreneurs earn a living by selling the health products, but at the same time they can inform their communities about SRHR, WASH and nutrition. The programme has been running since 2015 and started as a pilot funded by the Dutch Development Cooperation. The programme has been successfully extended to the end of 2019 with funds from the Flexiplan Foundation.

Healthy Life Healthy Business (2016-2018)		Uganda	
Level	Indicator description	Results 2018	Target 2018
Output	# Community health workers trained in business skills	173	182
	# Community health workers trained in SRHR/WASH	173	182

Throughout the year it became clear that funds were not sufficient, hence we could only train 173 out of the planned 192 CHWs.

**TRACHOMA SAFE COMMUNITIES**

The Simavi Trachoma SAFE Communities initiative, with SAS and Sightsavers on behalf of ICTC/DFID, is in its last phase. The aim is to prevent the spread of trachoma disease by changing community behaviour towards the adoption of good personal hygiene and environmental sanitation practices and by developing and testing effective key WASH interventions in schools.

**Phase: Implementation**

In 2018 the interventions were implemented in 39 schools. The activities in Lindi, Dodoma and Arusha in Tanzania have been finalised. The activities in Simanjiro are in the final phase. Each school involved in the programme has implemented a mix of interventions to prevent trachoma, such as school health clubs, social marketing activities, school-led total sanitation and integrating trachoma prevention into the school curriculum. A learning event was organised to share best practices and lessons learned and to take these up in policies.

Trachoma Initiative (2016-2018)		Tanzania		
Level	Indicator description	Baseline	Result 2016-2018	Target 2016-2018
Outcome	% Schools with water accessibility all year round	61 %	72 %	
	% Children washing their faces when washing their hands	6 %	10 %	
	% Children who know at least 1 measure to prevent trachoma	27 %	53 %	
Output	% School with hand/face washing station with soap	7 %	28 %	
	# Communities where WASH sensitisation campaigns are organised (with a focus on facial and environmental cleanliness to prevent trachoma)		7	7
	# School engaged through School Health Clubs, School Led Total Sanitation and/or School sensitization campaigns		39	39

**MY CHOICE, MY FUTURE**

This project started in 2017 and was phased out at the end of 2018. It has been particularly useful in informing community members about various SRH services, including antenatal care, family planning and HIV/AIDS services, and has created demand for them. It was implemented in the Chikwawa District in Malawi, one of the districts with highest rates of maternal mortality, high prevalence of HIV and high incidence of gender-based violence (GBV). The project has been especially relevant to women and girls, as it has significantly reduced incidences of GBV, child abuse and maternal health problems, and was also able to increase male involvement in maternal health issues. Despite these positive changes, the communities, especially in the Katunga area, still face the challenge of long distances to a government health facility and insufficient supplies of reproductive health commodities at the facilities and in the community.

My choice my future		Uganda	
Level	Indicator description	Result 2017-2018	Target 2017-2018
Output	# CCPC committees initiated and trained	313	250
	# Community members reached through community sensitization meetings/ talks to promote SRH services	10,520	
	# People reached through collective social action in support for SRHR for youth and adolescent	19,017	18,812
	# Young people trained on SRHR and Child Rights	11,239	10,000

## MAMA NA MWANA

At the end of 2018 Simavi started this new project with UNICEF Tanzania and Tanzanian partner UMATI. In this new programme, we are refining a newly piloted ICT application that collects the opinions of mothers on the quality of healthcare services during and after pregnancy. Moreover, we aim to enhance women's (and men's) health awareness and use community dialogues as a social accountability mechanism to improve the quality of healthcare services. The project will be rolled out in two regions in Southern Tanzania in close collaboration with the Government of Tanzania.

## KAPILVASTU LEARNING PROJECT NEPAL

A three-year project implemented in Kapilvastu district in Nepal's Western Terai region by two local partners, SOLID and KIDS. The project will provide information and support to women (specifically disadvantaged women) to help them practice healthy and hygienic behaviour during pregnancy, delivery and after birth by making use of sustainable and improved WASH and maternal healthcare services, based on their own free and informed choices. Following a partner identification mission, the inception phase took place in 2018, in which a qualitative and quantitative baseline survey was made to enable detailed project planning and development. Project implementation started at the beginning of 2019.

## PROPOPI

On 3 October 2018 the PROPOPI project *Towards Pro-Poor Private Investments in Water Supply* in the city of Bandung, Indonesia was relaunched under the Sustainable Water Fund (FDW) of the Netherlands Enterprise Agency (RVO). Simavi works together with VEI Dutch Water Operators, TU Delft and water company PDAM Kota Bandung.

### Phase: Implementation

In 2018 Simavi conducted a desk review on low income communities, produced guidelines and criteria for selecting beneficiaries and locations for house connections and water standpipes, and produced a baseline survey questionnaire on willingness to pay. Simavi has also completed the Terms of Reference for developing guidelines, including modules on RPAM (Rencana Pengamanan Air Minum / Water Safety Plan) at consumer level, and is now in the process of recruiting a consultant to develop RPAM guidelines at consumer level.

## HEALTH PROMOTION PROGRAMME PHASE II

Through our SDC-funded MKAJI programme in Tanzania, we were asked to partner with Helvetas in Mozambique. This programme, funded by the Swiss Agency for Development and Cooperation (SDC), is being implemented in Cabo Delgado, Mozambique. As part of the programme, Simavi provides technical assistance to Helvetas, its partners and other stakeholders (including the government) on menstrual health, gender-based violence, HIV/AIDS, governance of WASH in healthcare facilities and health promotion to prevent neglected tropical diseases. In August, Simavi SRHR and WASH experts and the Helvetas team visited a number of communities and health clinics and spoke to government stakeholders and beneficiaries in Cabo Delgado. Using the information obtained during these visits, Simavi developed a training programme consisting of a week-long training course on menstrual health, gender-based violence and HIV/AIDS, which was held in December 2018. Two additional training workshops are scheduled for 2019, one on effective governance structures for WASH in healthcare facilities and the other on hygiene promotion to prevent presently neglected tropical diseases. Thereafter Simavi will continue to support Helvetas to integrate these topics into the Health Promotion Programme, answer questions and provide additional information and backstopping if needed.

## THE PERFECT FIT

An innovative programme with Kopernik and AYO Indonesia funded through Grand Challenges Canada (GCC). The GCC funding is a seed grant to improve the production and distribution of reusable menstrual pads, develop a business model to promote the product, including social marketing and an education strategy, and inform communities about menstrual health and SRHR in rural Indonesia. The ultimate goal is to reach 33,000 people, break taboos around menstrual health and SRHR, and increase the uptake of SRHR services. The programme will finish at the end of 2019.

## CHECK2GETHER

The programme was kick-started in May 2018. A baseline survey and needs assessment have been completed and a prototype reusable pad has been produced and distributed. Simavi developed content for a first education brochure, which was distributed with prototype pads, and subsequently for a more elaborate booklet to be distributed with the final product. In 2019, distributors will be trained and the final product will be distributed alongside an education campaign.

An innovative programme with IHAP and TNO, funded through Grand Challenges Canada (GCC). The GCC funding is a seed grant to improve and test an integrated testing kit to detect pre-eclampsia, anaemia and diabetes, with instant mobile diagnostic support via a mobile app. The overall goal is to improve access to and the quality of antenatal care in rural Indonesia, targeting 2,000 pregnant women served by 25 midwives working from five government clinics.

The programme was kick-started in November 2018 with technical training of midwives by Simavi and TNO. A baseline study was conducted by a local consultant and trained midwives have started using the Check2gether kits. The project will continue until the end of 2019.

## GIVE WINGS TO OUR GIRLS

A three-year integrated WASH-SRHR programme, initiated in September 2018, which helps to better prepare girls in Mulanje (Malawi) for their future and in general to improve the position of women and girls in the region

The programme, funded by Diorapthe and Stichting Zien, allows Simavi and its local partners HVP and GENET to aim for reduced school dropout among girls aged 10 to 16 through the adoption of menstrual hygiene management practices, utilisation of SRH information and services, and improved WASH in school and surrounding communities.

The first results achieved by GENET in the last months of 2018 were offering menstrual health training in schools and teaching girls to produce their own reusable sanitary pads. HVP has held multiple meetings with local authorities to determine the water and sanitation needs in the region and has been able to initiate the construction of toilet facilities for girls in schools.

## 2.2 IMPACT AND EVIDENCE-INFORMED AND IMPACT-ORIENTED PROGRAMMES

Impact has been attracting considerable attention, but the term is used and defined in many different ways. Simavi defines impact as follows: the lasting change in the lives of women and girls resulting from Simavi's contribution, both in relation to our mission and their own perspectives, while also acknowledging changes that may be negative and unintended. Our mission expresses the impact we want to have: to help create a world in which all women and girls are socially and economically empowered and pursue their rights to live a healthy life free from discrimination, coercion and violence.

To maximise our impact on the lives of women and girls, we need to ensure that all our activities contribute to our impact in the most efficient and effective way possible. This means that we increasingly invest in programme design, monitoring, evaluation and learning within our organisation and within our programmes. To this end we have adopted an evidence-informed and impact-oriented approach to programme design and implementation.

Initially we aimed for an evidence-based method of programme design, but we soon found that evidence is often conflicting or not available for the interventions that we use in our programmes. In many cases we cannot be entirely sure of selecting the mix of interventions that will have maximum impact. We therefore switched to evidenced-informed programme design, which means that we make use of evidence to inform our programme interventions wherever possible. This may be (rigorous) evidence from available literature or Simavi programme evaluations. At the same time, we use information from our programmes evaluations to generate knowledge and insights into what works. This understanding also adds to the sector-wide evidence base on the impact of SRHR and WASH interventions. Whenever possible, we seek collaboration with knowledge institutes to generate rigorous evidence. For example, we are working with Maastricht University to implement a randomised controlled trial evaluation of the Ritu programme in Bangladesh. This is a unique opportunity for Simavi to generate evidence on a menstrual health programme to fill the gaps in knowledge we have identified. When we can demonstrate that the mix of interventions we use does indeed make an impact on the menstrual health of girls in Bangladesh, we can use this evidence to inform other existing and future programmes.

Impact-oriented programming is less tangible, but basically it means that all decisions in programme development and execution are made with a continuous focus on the intended impact. For example, when deciding on the mix of interventions, the leading argument has to be that the chosen activities together make the most impact on our target group – even if this means it is more costly or requires adjustments throughout the programme. The decision on which partnerships and programmes to invest in should also be informed by their contribution to Simavi's impact. Together, evidence-informed and impact-oriented programming help us to use our limited resources to maximise the impact we make on the lives of women and girls.

We are ambitious, but we also acknowledge that we sometimes have to take difficult decisions or admit that newly learned lessons cannot always be integrated directly into existing programmes. We are not yet building all our programmes on rigorous evidence, as it takes time and money to gather such evidence. Our intention is to perform broader evidence reviews to inform multiple programmes. We continue to learn and aim to share our what we learn with other NGOs in the Netherlands and abroad through our participation in [the Impact Challenge](#) and other platforms.

As most of our programmes are in the implementation phase and will on average run for three, it is still too early to demonstrate what long-term impact they will have. At the same time, available budgets, donor requirements or other factors prevent us from measuring impact levels in each programme. This is an ongoing process and we continue to invest in it. What we can provide, and what we show in section 2.1, is an overview of the progress we have made with implementing these programmes. This overview gives an indication of the concrete steps we are taking today to achieve impact tomorrow.

## 2.3 LOBBY AND ADVOCACY

In 2018, we took our lobby and advocacy strategy forward. To achieve our goal of a healthy life for women and girls in Africa and Asia we advocate for strong political and sufficient financial support for SRHR and WASH, both in the Netherlands and at the national (local, in-country) and international levels.

Our advocacy efforts aimed to strengthen our current programmes and the link between local, regional and global action. We saw progress in the Kabarole district of Uganda where, under the Watershed programme, CSO partners mobilised communities to participate in and advocate for actions to improve water resources management to attain the desired water quality and quantity for household consumption.

A Dutch example of our successful advocacy work is the resolution adopted by a two-thirds majority in the Dutch parliament (10 political parties) on the need for a sufficient government budget for the sanitation goals for 2030 (SDG 6). One week before parliament voted for this resolution, we submitted a Simavi-led manifesto on sanitation signed by 11 other NGOs, including two Dutch water companies. This was the day following International Toilet Day, for which Simavi organised a massive social media campaign (3 million people reached).

We are very proud to have been granted consultative status by the United Nations Economic and Social Council (ECOSOC). This grants us access to UN bodies (including the General Assembly and the Human Rights Council) and allows us to engage decision-makers at the highest global level. Accordingly, we attended the High-Level Political Forum (HLPF) in July in New York, where all nations met for two weeks to review and monitor progress on realising the SDG goals, including SDG 6 on Water and Sanitation (WASH). Simavi and other civil society organisations prepared two side events: one on menstrual health linked to water, and one on national accountability mechanisms for SDG 6 (How can governments be more accountable for their policies for water and sanitation?). We published a report on the situation in 26 countries, including 12 African countries. We were proud that the HLPF Ministerial Declaration included a text about gender equality, women empowerment and gender-based violence<sup>2</sup>.

Our lobby and advocacy uses human rights arguments and evidence in an effort to improve the health of people in disadvantaged communities in the countries where we work. We continue to focus on the following priorities until 2020:

- adolescent and youth SRHR (combating child marriage, contraceptives for young, unmarried women);
- maternal health and reproductive rights (safe legal abortion);
- menstrual hygiene;
- integrated WASH (hygiene is a crucial part of WASH);
- social inclusion.

Lobby and advocacy is a cornerstone of Simavi's work and a vital element in our Theory of Change. Influencing policy and implementing international obligations is essential for achieving structural change towards a healthy life for all. The SDGs are important in achieving this mission. Our work on SRHR and WASH focuses specifically on the following goals: SDG 3 (good health and wellbeing), SDG 5 (gender equality), SDG 6 (clean water and sanitation) and SDG 10 (reduced inequalities).

In 2018 we participated in a number of global forums (e.g. HLPF and the World Water Week) and argued for strong political and sufficient financial support for SRHR and WASH to ensure a healthy life for all. We look forward to building on this work in the future.

# 3. FUNDRAISING AND COMMUNICATIONS



Our fundraising and communications activities aim to ensure Simavi receives sufficient funding from institutional donors, private donors, foundations and companies to support our mission: A Healthy Life For All. We also strive to raise awareness for our programmes and brand through excellent and inspiring online and offline communication.

## 3.1 DIVERSIFIED FUNDING AND INNOVATIVE PARTNERSHIPS

In 2018 we strengthened the relationships we have with our existing donors and developed new relationships with development organisations, foundations, corporations and other potential partners like embassies in the countries where we work. We met with several potential partners and gained a better understanding of their priorities and challenges and how Simavi could add value to these.

Our three main fundraising priorities have been to:

1. diversify our donor base and explore new types of partnerships;
2. increase our revenue from our Dutch constituency by intensifying our relationships with individual donors, the Dutch private sector and Dutch foundations;
3. explore new ways to raise funds.

Below we outline several highlights with regard to our fundraising activities.

We are proud that the five-year programme 'Our lives, our health, our futures' has been approved (€5,56 mln for 5 years) by the EU, focused on supporting and empowering indigenous young women and girls in Chittagong Hill Tracts in Bangladesh to live with dignity and without violence. We have been awarded a programme by UNICEF to scale-up and implement the use of a social accountability mobile tool to improve maternal health in Tanzania. Additionally, we have received grants from Porticus for youth-led monitoring of health systems in Uganda and a small UEFA grant for girls' empowerment through sports in Malawi.

In August 2018 the Partnership Development team returned to full strength and that has led to an increase in contacts with potential donors. We have submitted proposals for new programmes to the Swiss Development Cooperation, the Misk Grand Challenge, the James Percy Foundation, among others. We have entered into new partnerships. Simavi joined WaterAid Canada in a proposal for Global Affairs Canada on menstrual health (linking WASH and SRHR) for which Simavi will provide technical assistance. And we joined the Making Rights Real Consortium, formed by WASH United, Wateraid, End Water Poverty, the Institute for Sustainable Futures/University of Technology Sydney, Rural Water Supply Network and UNICEF, to support the achievement of Human Rights to Water and Sanitation. The Partnership Development team has supported the capacity building efforts on resource mobilisation to Simavi's local partners within Watershed and GUSO programmes. Of all proposals submitted in 2018, an estimated 30% were approved. It was a positive year in terms of diversification of donors and partnerships, and of results. Our goal was to get €6,8 mln awarded from institutional donors and foundations, and we reached 90% of that amount (the total budgets of the approved grants in 2018 was €6.1 million).

We consolidated our relationships with several foundations, such as Foundation Flexiplan and Dioraphte. In 2018, we received support from 40 Dutch private foundations amounting to €282K. The personal and professional relationships we have with these foundations are deeper than the traditional donor-recipient relationship. We view them more as partnerships in which we work together to achieve good results.

Furthermore, we have intensified collaboration with the private sector on developing programmes in the area of our expertise and on developing public awareness campaigns. Together with the Dopfer Foundation we are working closely on the execution of our water and sanitation programme in Nepal. In the Netherlands, we raised awareness during World Toilet Day together with our new partner The Goodroll.

Two years ago we developed a strategy to increase our net revenue from regular private donors and from legacies and bequests in the longer term. We will continue to roll out this strategy until 2020. In 2018 we received €577K from legacies. To attract new legacy donors we placed advertisements telling our story in several magazines and sent an estate survey to our most committed donors.

Our ability to recruit new private donors was somewhat disappointing in 2017 and to compensate for this we increased efforts in 2018. This had the desired effect and we acquired over 17,000 new donors in 2018. As part of our new donor strategy we piloted a series of personal visits to existing donors to thank them for their support and upgrade them to direct debit donor. This approach has been successful and will be rolled out in 2019. The number of unknown donations continued to grow during 2018. A possible explanation could be the increased use of internet banking by senior citizens. We expect this amount to grow over the next few years.

This year 8,393 pupils at 122 primary schools participated in our *Walking for Water* event, generating an income of €185K. Unfortunately, the number of schools participating in this event continues to decline, the reason being that many schools participate in several events and simply choose different events each year. Nevertheless, with the help of 30 rotary clubs we are able to get many schools to participate. Together with our partners Aqua for All, Amref Flying Doctors, ZOA and Rotary we will improve the *Walking for Water* concept in 2019.

Apart from *Walking for Water*, many other Simavi partners raised money by organising special events. For example, Viva Con Aqua organised an Art Gallery in Maastricht where more than 20 different artists sold pieces for Simavi. Another special event was the *Startbaanrun*, a run organised by The Rotary Club and an athletics club. Nearly 1,000 runners participated and together they raised €30K.

A new event was premiered in 2018. Primary schools, clothing companies like America Today and churches collected textiles for Simavi, resulting in a donation of €3K. In 2019 we will scale this up and will also collect door to door in more than ten municipalities.

The Dutch Postcode Lottery raises funds for charitable organisations committed to a greener and fairer world. Simavi has been one of the Lottery's beneficiaries since 1998. In 2018, we received a general grant of €900K. This support is particularly valuable to us, as it can be used for any new initiative that is based on our mission and vision.

In 2018 we launched our first crowdfunding campaign to raise unrestricted funds and focus on a different, younger audience. In less than a month we raised over €17K. This 'test run' has been successful and can be improved on and used for any new initiative that is based on our mission and vision.

### 3.2 BE CREDIBLE AND DARING

We build long-term relationships with our partners and nurture credibility among our stakeholders, both of which are vital to achieving our ambition through excellent and inspiring online and offline communication.

We had three main objectives in 2018:

1. Comprehensive content for all our target groups on all channels
2. Greater Simavi brand awareness
3. Enhanced employee engagement

At the right page we highlight several communication activities

In 2018 we concentrated our efforts on digital activation, both on our own website and social media and with external digital communities. We closely monitored our social media accounts

to make our approach more personal. We mostly succeeded in responding to both positive and negative reactions within a day. The table below shows our activities and engagement on several social media platforms.

Social media activity & engagement	2017	Actual 2018
Facebook fans	4,789	5,258
Twitter followers	2,932	3,183
LinkedIn followers	1,453	1,891
Instagram		330

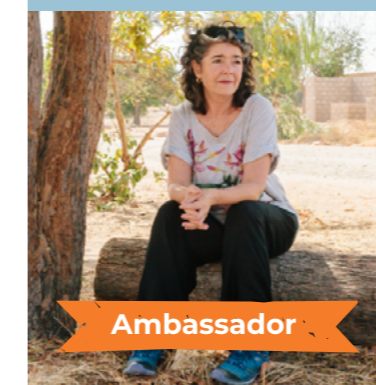
The increase in followers and fans is mainly the result of two awareness campaigns. On the occasion of World Menstrual Hygiene Day, we launched a social media offensive to focus attention on the situation of women in developing countries to generate awareness of the challenges that women and girls face during their periods. Our campaign 'beyond the shame' (#deschaamtevoorbij) reached 1.5 million people within two weeks. During World Toilet Day in November we reflected on the fact that a third of all people in the world still do not have access to a clean toilet. The 'toilet quiz' generated a good public response and much praise in the media for its content.

As part of our stakeholder engagement strategy, we publish news features on each of our websites every month. The Dutch features put a human face on our projects in an appealing story format. The international features contain up-to-date programme content relevant to our professional partners and institutional donors. The frequency, depth and variety of content during the year underscored our status as a deeply engaged expert in the sector.

At Simavi, we believe that critical feedback from engaged stakeholders helps us to achieve our ambition. We welcome input on what we can do better from donors, volunteers, partners and anyone who is interested in the work we do.

In May 2018 we conducted a survey among our private donors and reported on the most interesting results. One of the outcomes was that our donors find it very important that the people we help are provided with safe and clean drinking water. Almost three-quarters (72%) of the respondents said Simavi is a reliable organisation and gave us a score of 8 or higher out of 10. Over 91% indicated that Simavi's work is no more or less important than the work of other organisations. In November we received a formal complaint about incorrect information in one of our newsletters. We found the complaint was accurate and have rectified the information throughout our social media channels.

#### DIEUWERTJE BLOK



Diwertje has been an ambassador for Simavi for almost 10 years. She is a Dutch presenter and actress and this year she has starred in multiple Simavi video's, explaining the importance of water. For our campaign "Walk for Water" she visited Tanzania with us, where children have to walk up to 1 hour a day to collect water.

# 4. PROFESSIONAL ORGANISATION AND COLOURFUL PEOPLE



Prabuddha Paul

## 4.1 ORGANISATIONAL DEVELOPMENT

Simavi is an international development organisation with 50 employees at our head office in Amsterdam. We have programme field offices or hubs in Tanzania, Indonesia, Bangladesh, Kenya, Nepal and Uganda. The field offices are staffed by our own local staff and/or consultants. In early 2018 our Indonesia office was officially registered as international NGO in Indonesia and became fully operational.

Simavi has a flexible and effective organisational structure to ensure the optimal execution of our programmes. In 2017 we introduced an agile style of working and moved away from a hierarchical organisation to a 'flat' circles-based organisation. This organisational set up has proven to be successful.

In our rapidly changing environment human resources are key. Our human resource management focuses on the ongoing development of our staff, both as professionals and individuals. Each employee's educational needs and desires are based on their personal work and development plan, which is updated every six months. These individual plans are also combined to create an organisational training plan.

In 2018 we hired fourteen new employees to work at our head office. Five of them occupy new (temporary) positions. Next to that we hired eleven new local employees. Nine of them occupy new positions as well. In 2018 the average absence rate was 5%. Unfortunately, a few employees were ill for a longer period beyond our control. Fortunately, this improved during the year and by the end of 2018 the absence rate was 3,5%.

To enable us to effectively respond to wrongdoings and crises, we have updated our security and travel policies. We invest in security awareness trainings, maintain proper complaint and whistleblower policies and are in the process of updating our integrity systems to ensure that reports and complaints are adequately addressed.

### Employee satisfaction and engagement

Employee satisfaction is crucial for an effective organisation. We conduct an employee satisfaction survey each year. The May 2018 survey revealed positive developments on subjects such as internal communications and personal development. Employees indicated room for improvement on feedback, collaboration and strategy. In the coming period we will focus on creating a feedback-rich culture. In 2018 we conducted the Reinventing Ourselves reorientation process in which all staff were actively involved in improving the Simavi strategy.

Simavi's employee representative body (ERB) consists of three elected employees and discusses issues that are important to Simavi and its employees. They also advise the management on the employees' behalf. The ERB met four times in 2018. Among other things, the ERB was involved in the update of the security and travel policies, the revision of the pension scheme and organisational changes.

## 4.2 EXECUTIVE BOARD AND LEADERSHIP

Simavi is headed by a one-person executive board, managing director Ariette Brouwer. She is ultimately responsible for Simavi's strategy and operations, the decisions made and the results achieved. The managing director and the circle leads manage the operations on a daily basis. The managing director is appraised by the supervisory board (see Part II), and the circle leads are appraised by the managing director.

### Managing director's compensation

Our supervisory board has determined the managing director's compensation package in line with Goede Doelen Nederland's guidelines for directors' salaries at charitable organisations. In 2018 the managing director's remuneration amounted to €101,908 (gross salary plus holiday allowance). Please see the notes on staff costs in note 17 to the annual accounts for more details. In accordance with the standards set by Goede Doelen Nederland, Simavi does not pay bonuses to its managing director or any other employee.

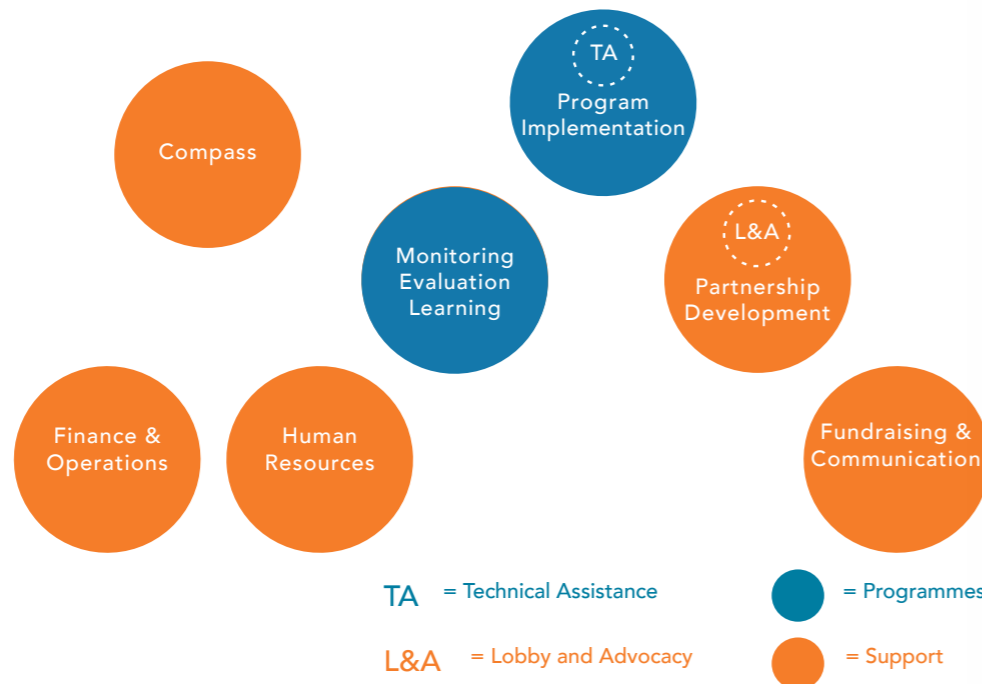
By law, employees in the Netherlands receive a holiday allowance equal to 8% of their gross salary, paid in either May or June

### 4.3 INTERNAL ORGANISATION

#### Agile organisation

Simavi uses a circles-based agile organisation model. Each employee has one or more roles, which may vary in time. The roles are grouped into seven functional circles, each with a specific purpose:

- **Programme Implementation:** implement the funded and agreed programmes in such a way that each has maximum impact, in line with Simavi’s vision, mission and Theory of Change.
- **Partnership Development:** engage in partnering to develop impactful programmes in line with Simavi’s mission and Theory of Change. These programmes are ready for implementation, with an agreed budget and are backed by committed donors and partners. Lobby and advocacy ensure political will and financial support for Simavi’s programmes and priorities.
- **Monitoring, Evaluation & Learning:** gather and provide evidence that Simavi’s interventions have the desired impact in the light of our Theory of Change and the programme objectives and ensure that the lessons learned are incorporated into all our current and future work.
- **Compass:** provide strategic direction and make sure all resources are available and sufficiently enabled to achieve Simavi’s vision and mission.
- **Fundraising & Communication:** ensure Simavi receives sufficient funding from private donors, foundations and companies to support Simavi’s mission and create awareness for our programmes and brand through excellent communications.
- **Human Resources:** ensure that sufficient, qualified and motivated personnel (national and international staff, volunteers and interns) are available to run professional and sustainable operations.
- **Finance & Operations:** create a professional and sustainable work environment for Simavi personnel, ensure financial planning and control activities are executed accurately and in a timely fashion to ensure adequate operation of the organisation, and ensure the availability and smooth running of all ICT systems and the required quality of working methods and processes.



#### Quality management system

The quality of Simavi’s operations is safeguarded by an ISO-certified quality management system. This system monitors and evaluates our internal processes. It is embedded in internal manuals, which specify the applicable processes, procedures and policies. More detailed information is available in our [Declaration of Accountability](#). This document also describes Simavi’s policy cycle. In 2018, we performed two internal audits on our processes and procedures to ensure proper

functioning of our system. The outcomes of these internal audits were discussed in the management review and followed up accordingly.

In October, Certiked conducted the external audit of our ISO 9001:2015 and Partos 9001 certifications. We successfully completed this recertification audit. The new certificates are valid until 23 November 2021.

The Central Bureau for Fundraising (CBF) conducted its regular annual review and concluded that we comply with their standards and extended our official recognition.

#### Code of conduct and integrity system

Integrity has been in the spotlight recently, particularly in the light of the #MeToo campaign and misconduct issues in the sector. We have reviewed our policies and procedures on this subject and found that they are essentially up to par, but also see room for improvement. Policies can be made more specific and procedures easier to follow. To do this we are working closely with Partos, GDN and other parties in the sector. We are currently in the process of revisiting our code of conduct, policies and procedures.

Simavi strongly encourages the filing of complaints and reporting of suspected irregularities and is committed to act whenever its core principles are violated or threatened. Our duty is to protect the victims and restore justice, and to learn from and prevent any repetition of such violations.

New employees are familiarised with Simavi’s code of conduct and relevant policies and procedures. All employees are required to submit a certificate of good conduct (*Verklaring Omtrent het Gedrag*). No violations of the code or any other irregularities were reported in 2018. The external confidential adviser for the whistle-blower policy did not receive any reports or requests in 2018.

#### Volunteers and interns policy

People who work on a voluntary basis for at least four days per month on Simavi’s behalf are offered a volunteer contract. This contract sets out their rights and obligations. We make verbal agreements with all our other volunteers. All our circles make grateful use of volunteers and interns who support our employees. We value them highly; they help us to achieve our ambitions and are an integral part of the Simavi team. Like all Simavi staff, they are involved in celebrations and receive a small gift on their birthday.

#### Corporate social responsibility

When selecting and monitoring our local partners we make sure they share our values and vision on what makes a world that works for everyone, including gender equality, LGBTI rights, diversity and inclusion, HIV and AIDS, cooperation among civil society organisations, financial management and sustainability. In accordance with our Theory of Change (described in section 1.1), sustainability is a core component of our programmes. At our home office in the Netherlands, we are equally aware of our responsibilities with regard to the environment. We offset the CO2 emissions from our road and air travel through a compensation contract with Climate Neutral Group.

Our lunches largely consist of organic and fair-trade products. We use biodegradable cleaning products, we separate out recyclables, we purchase green electricity and we use FSC-certified paper for printing and copying as well as for our correspondence and newsletters.

4.4 RISK MANAGEMENT

As an organisation that encourages innovation and entrepreneurship and that depends on subsidies, gifts and partnerships, Simavi encounters risks. We are committed to managing those risks as an integral part of our operations, focusing on strategies that shield Simavi’s mission and objectives from harm. We therefore integrate risk analysis and risk management into our strategy across all three levels: organisation, programme and country. Our risk management framework and guidelines help us to systematically scrutinise risks in order to optimise our decision-making and safeguard our operations. The primary risks we face are a permanent topic on the agendas of management and supervisory board meetings. Simavi distinguishes between four generic risk types: programmatic, organisational, financial and reputational.

**Programmatic risks**

Programme implementation is Simavi’s core activity. This entails several aspects of risk that might jeopardise the execution of programmes or the outcomes to be achieved, such as interventions that are not rolled out according to plan or that do not adhere to our quality standards, integrity issues, fraudulent (local) partners, substandard partner performance and security, and safety or health incidents. Simavi’s programmatic risk tolerance is moderate: in doing our work, we cannot avoid taking risks. This is acceptable, provided we are aware of these risks and are able to manage them without jeopardising our continuity and goal. We have put several preventive controls in place to reduce the likelihood of a risk occurring and to mitigate the consequences if it does. Clear internal policies on fraud, compliance and sanctions, the systematic scrutiny of existing and new partners, and a safety and security policy are examples of these controls. Furthermore, we continue to invest in strengthening the capacity of our partners to help them improve their performance and governance.

In 2018, we had an external risk and performance assessment conducted on a partner in Nepal. Changes in management and staff raised concerns about their ability to properly execute the programme at hand. The outcome of the investigation was satisfactory and we decided to continue our cooperation with them.

**Organisational risks**

Simavi is highly dependent on its employees and systems to achieve its goals and objectives. Inherent organisational risks include data security and the availability of qualified staff and well-functioning information systems. Simavi’s organisational risk tolerance is low. We are committed to responsible human resources management and have enacted policies to safeguard our employees’ health and safety. Our ISO-certified quality management system is an important means of ensuring the controlled and reliable execution of Simavi’s operations and mitigating the associated risks.

Data security, both from a cybercrime and privacy point of view, is critical to our operations. In 2018 Simavi revised and implemented its privacy compliance policy and contracted data processing agreements with all relevant parties. Simavi continuously stresses the importance of data security to its staff, as alertness and caution are critical.

**Financial risks**

Fluctuations in income are Simavi’s main financial risk. Our financial risk tolerance is low: drastic changes could not only significantly affect individual project continuity, but also the organisation as a whole.

Simavi continues to diversify its fundraising strategies in order to spread its income sources and thus its financial risk. We invest significant effort in maintaining good relationships with the private sector, institutional partners and governments. At the same time, we have taken great care to retain and expand our individual donor base and have developed new fundraising methods for new markets, such as international and online donors. This ensures that non-earmarked funds (which can be spent on any project) remain available. The flexibility this confers is vital, since many donors require that Simavi can (partly) match the amount of the funds they donate to specific programmes. The immediate funding risk to the ongoing programmes and our own organisation is to a large extent mitigated by our continuity reserve.

Simavi’s international operations entail some currency risks. To mitigate these risks Simavi strives to contract and commit only in euros. Some contracts, however, are denominated in US dollars. The resulting risk is sufficiently hedged by keeping liquidity in US dollars that matches the US dollar obligations we have under these contracts.

Simavi mitigates the financial risks arising from fire, burglary, accidents and liabilities through insurance.

**Reputational risks**

For an organisation like Simavi, a good reputation is essential – but it is also fragile. Any incident arising from the aforementioned risks may pose a real threat to Simavi’s reputation and thus affect its ability to achieve its goals and objectives, and even its continuity.

Other factors can also damage Simavi’s reputation: bad, incomplete, incorrect or uncontrolled communication (online and offline); lack of transparency; involvement in controversial issues or debates; bad press; ethics and integrity issues; incidents in the fundraising or civil society sector; and environmental incidents. A clear example of this was the recent turmoil surrounding a sex scandal in the sector. Our reputational risk tolerance is low as these risks may affect people’s trust in Simavi and eventually reduce the donations and funding we need to achieve our goals.

To mitigate reputational risk, Simavi endeavours to communicate openly and with a positive tone. We seek not to be provocative, but to focus on establishing cooperation and thought leadership. We will also actively communicate on any integrity issues that may arise.

BARRY ATSMA



Ambassador

Barry, a Dutch actor, has been an ambassador for Simavi for a few years. He has raised awareness for our Human Rights Tattoo event, the Hike for Health and World Toilet Day. He also starred in our Best Wishes and Health for 2019 video.



# 5. FINANCIAL REVIEW



Prabuddha Paul

## 5.1 ACCOUNTABILITY

This chapter details Simavi’s financial position, income and expenditure for the financial year 2018.

Simavi’s annual accounts have been prepared in accordance with the Dutch Accounting Standard for Fundraising Institutions (RJ 650). All expenditure is committed to Simavi’s goal of realising a healthy life for all and to generating income for that purpose.

Simavi’s annual accounts have been audited by PricewaterhouseCoopers Accountants N.V. They expressed an unqualified audit opinion on Simavi’s annual accounts for the financial year 2018, which form an integral part of this annual report. PricewaterhouseCoopers performs no non-auditing tasks for Simavi. Audit reports are discussed by the supervisory board’s audit committee in a meeting with the auditors. This meeting was also partly attended by Simavi’s managing director and its director of finance and operations. The supervisory board has approved Simavi’s annual report and accounts for 2018.

### Financial position, reserves and funds

Simavi’s financial position is sufficient to ensure continuity. Though sufficient funding is contracted for all our budgeted programmes, these donor commitments are not irrevocable. For this reason, Simavi maintains a continuity reserve. Based on our risk profile assessment (see section 4.4), we have estimated the need to cover six to nine months of operational expenditure. This will enable us to either regain sufficient funding or properly shut down or restructure our active programmes. Our continuity reserve meets this criterion, amounting to €2,336K at year-end 2018.

Our reserves policy is described in the explanatory notes to the annual accounts in Part III. Simavi’s financial position is sound. At year-end our solvability ratio (reserves and funds / total liabilities) was 32% (2017: 41%) and our liquidity (current ratio: short-term assets / short-term liabilities) was 1.5 (2017: 1.7).

### Treasury and cash position

Simavi maintains a very strict treasury policy. Excess funds may only be placed in interest-bearing savings and deposit accounts with Dutch banks. The funds are spread over several banks to further minimise our exposure to credit risk.

On December 31, 2018, our total cash balance was €14,357K. This balance consists mainly of the amounts we have received in advance to be spent on projects in the coming year. It also covers our continuity reserve and our earmarked funds and reserves.

### Appropriation of result

Simavi’s result for the 2018 financial year was €237K positive (2017: €369K positive). Our budgeted result was a negative amount of €325K. The difference stems from the income from legacies and bequests, these were not budgeted given the uncertainty of such income.

The budgeted negative result was to be financed out of earmarked reserves formed in previous years. These earmarked reserves are an instrument to mitigate timing differences between income and expenditure recognition. Because we outperformed our budgeted result, Simavi was able to reserve an amount of €137K for the financing of new projects and €316K to implement our new strategic direction. For more information, please refer to the explanatory notes to the annual accounts in Part III.

## 5.2 INCOME AND EXPENSES

Income & Expenditure (x 1,000 Euro)	Actual 2018	Budget 2018	Actual 2017
<b>INCOME</b>			
From private individuals	2,252	1,725	1,679
From companies	158	200	81
From lottery organisations	900	900	1,158
From government subsidies	10,992	11,977	8,812
From Dutch Ministry of Foreign Affairs for alliance partners	6,413	6,242	4,065
From other non-profit organisations	730	1,383	1,466
<b>Total income raised</b>	<b>21,445</b>	<b>22,427</b>	<b>17,261</b>

In 2018 Simavi generated an income of €21.4 million. Income from private individuals accounted for €2.3 million, some €0.6 million more than budgeted. Revenue from lotteries, companies and non-profit organisations accounted for €1.8 million, €0.7 million under budget, which is mainly due to lower income from international foundations (€0.4 million) and disappointing revenues from events (€0.2 million). Government subsidies accounted for €17.4 million, €0.8 million less than budgeted, which is mainly due to delays in the execution of some programmes.

The government subsidies include grants from Dutch embassies and tenders awarded by the Dutch Ministry of Foreign Affairs and other governments (including the Swiss Agency for Development and Cooperation). Of the total amount of €17.4 million, €6.4 million was received by Simavi as the lead agent of several alliances. This amount was directly paid out to the alliance partners.

For further details on Simavi's income, please refer to Chapter 3 'Fundraising and communications' and the notes to the annual accounts (Part III).

### Expenses

Total expenditure (x 1,000 Euro)	Actual 2018	Budget 2018	Actual 2017
Total spent on objectives	19,494	20,969	15,306
Total costs of generating funds	917	985	850
Total management & administration costs	799	808	744
<b>Total expenditure</b>	<b>21,210</b>	<b>22,762</b>	<b>16,900</b>

#### Spent on objectives

In 2018, Simavi spent a total of €19.5 million (2017: €15.3 million) on objectives, €1.5 million lower than budgeted. As mentioned above, this was mainly due to delays in the execution of some programmes.

Expenditure on objectives (x 1,000 Euro)	Actual 2018	Budget 2018	Actual 2017
Total income	21,445	22,427	17,261
Total expenditure	21,210	22,762	16,900
Total spent on objectives	19,494	20,969	15,306
% total spent on objectives / total income	90.9%	93.5%	88.7%

In 2018, the ratio of Simavi's total expenditure on objectives to its total income was 90.9% (2017: 88.7%). This increase reflects the increased activities in 2018 and the timing difference between receiving the funds from our own fundraising and the actual expenditure. We strive to spend on average 92% of our income on our objectives.

#### Non-objective expenditure

Simavi needs to spend to generate funds and incurs management and administration costs to ensure its continuity and proper operation. We are committed to strict control of these costs. Simavi uses two cost indicators to monitor its non-objective expenditure:

- the cost of generating funds, expressed as a percentage of the total income raised;
- management and administration costs, expressed as a percentage of total expenditure.

Non-objective expenditure (x 1,000 Euro)	Actual 2018	Budget 2018	Actual 2017
Costs of generating funds	917	985	850
Total Income raised	21,445	22,427	17,261
% costs of generating funds	4.3%	4.4%	4.9%
Total management & administration costs	799	808	744
Total expenditure	21,210	22,762	16,900
% total management & administration costs / total expenditure	3.8%	3.5%	4.4%

The cost of generating funds amounted to 4.3% of the total income raised (2017: 4.9%). The decrease in percentage from the previous year is due to the higher income realised. The increase in the amount raised reflects the efforts we are making to expand our donor base and the increased level of activities. Our total management and administration costs were 3.8% of our total expenditure (2017: 4.4%). The decrease in percentage from the previous year is mainly attributable to the higher total expenditure in 2018.

# 6. OUR OUTLOOK FOR 2019



## 6.1 FINANCIAL OUTLOOK

Simavi has been working to improve the health of disadvantaged people since 1925. In all that time we have remained versatile, constantly adapting our working methods to suit the changing landscape of development and the needs and rights of disadvantaged people. We do not want to tell people how to live their lives, but we do want to support them in ways that help them live the best, healthiest version of their lives. We want to create a world in which a healthy life is accessible to everyone. And we really mean everyone. We are proud of what we have achieved so far, but there is still much more to do.

In 2018, we revisited our strategy in the Reinventing Ourselves reorientation process. This gave us a clear view of Simavi's current role in the world, our added value and the role Simavi can play in the future to optimise its contribution to society and remain sustainable. The comprehensive nature of this investigation generated valuable insights into the changing world we live and work in, preparing us for future challenges and opportunities. Moreover, the process enables all Simavi employees to join in shaping the evolution of our organisation. Our focus for the coming decade is clear.

We enter 2019 full of confidence and excitement. In the coming period we will be sure to make the efforts and investments needed to realise what we are committed to. Our team is ready and eager to continue our work to realise a healthy life for all for disadvantaged people in low- and middle-income countries. We look forward to future successes.

In addition to the current multi-year programmes, in 2018 we secured funding for several new programmes, most notably for the Our Lives, Our Health, Our Future programme in Bangladesh (£5.6 million, 5 years). This programme is funded by the European Union and will run until the end of 2023. Most of the other programmes will continue to run to 2020 or 2021.

The 2019 budget is set out below. We anticipate spending €23.3 million on our objectives, which is 94% of our total income of almost €25 million, in line with our policy. The cost of generating funds is budgeted at 6% of total income raised. This percentage is higher than in previous years, reflecting the additional investments we are making to boost income from private individuals.

Our reserves and funding are sufficient to ensure continuation of the existing programmes in 2019. For the future, we aim to realise a stable volume in the range of €24–26 million per year. To achieve this we need to prolong our existing sources of income and obtain new sources of funding, targeting both institutional and private donors in the Netherlands and abroad.

### BRITTE LAGCHER



Ambassador

Britte is a Dutch actress and she has been an ambassador for Simavi since 2017. In 2018 she kicked off the 'Startbaan Run' at airbase Soesterberg. She is also the voice over artist for several video productions of Simavi, including the Hike for Health promo video and The Good Roll campaign.

# PART II REPORT OF THE SUPERVISORY BOARD

Budgeted Income for the year 2019 (x 1,000 Euro)	Budget
<b>INCOME</b>	
Income from private individuals	2,397
Income from corporate fundraising	413
Income from lottery organisations	900
Income government subsidies	11,299
Dutch Ministry of Foreign Affairs for alliance partners	8,828
other non-profit organisations	1,042
<b>TOTAL INCOME RAISED</b>	<b>24,879</b>

Budgeted Expenditure for the year 2019 (x 1,000 Euro)	Budget
<b>SPENT ON OBJECTIVES</b>	
<b>Awareness raising</b>	<b>1,593</b>
<b>Programmes</b>	
- Simavi projects	12,701
- Paid to Alliance partners	8,828
<b>Advocacy</b>	<b>206</b>
<b>TOTAL SPENT ON OBJECTIVES</b>	<b>23,328</b>
<b>OTHER EXPENDITURE</b>	
<b>Costs of generating funds</b>	<b>1,506</b>
<b>Management &amp; administration costs</b>	<b>784</b>
<b>TOTAL EXPENDITURE</b>	<b>25,618</b>
<b>Balance of financial income and expenses</b>	
Financial income	3
<b>RESULT</b>	<b>-737</b>
The negative result will be funded by withdrawals from:	
- Earmarked reserve for Capacity building	-25
- Earmarked reserve for Strategic Development	-322
- Earmarked reserve for Projects	-256
- Earmarked reserve for Fundraising legacies	-40
- Continuity reserve	-94
	<b>-737</b>



The accountability and responsibilities of Simavi's supervisory board are described in the organisation's [Declaration of Accountability](#).

#### About the supervisory board

- Throughout 2018 the supervisory board and management operated fully according to the declaration's rules and intent.
- The supervisory board is the managing director's employer and supervisor and acts as her adviser. The board itself has no managerial or operational tasks.
- The supervisory board members are recruited according to pre-agreed profiles to ensure the board's composition encompasses diverse areas of expertise. Vacancies are publicly advertised.
- The supervisory board appoints new board members. The supervisory board may involve the managing director in the assessment and selection procedure.

#### Composition

As of 31 December 2018, Simavi's supervisory board was composed as follows:

Supervisory board members	Area of expertise	Current position	Other ancillary positions
Michiel de Wilde, chair, remuneration committee, strategy committee	Strategy and organisation, international development, CSR	Board member / Director at Goldschmeding Foundation for People, Work and Economy	Chairman of the executive board of Stichting Innovatie Economie Onderwijs (SIEO); Board member of Vrijzinnig Christelijk Lyceum (The Hague)
Mirjam Bakker, vice chair, audit committee	Governance, risk and compliance management	Group Risk & Compliance Director at SBM Offshore N.V.	Member of the supervisory board and audit committee of GGZ Ingeest (upto November 2018); Board member of Stichting Stimuleringskader Integere Organisatie (SSIO)
Laura de Graaf, audit committee	Finance	Financial consultant	–
Willem van de Put	International health development	Research fellow at the Institute of Tropical Medicine (Antwerp); Research fellow at Fordham University (New York)	Board member of The Green Can Foundation; Co-founder of Culture4Change
Jeroen Wels, remuneration committee, strategy committee	Human resource management	Executive Vice-President Human Resources, Unilever	–

#### Rotation and election procedure

Supervisory board members are appointed for a maximum of two four-year terms. The board's rotation schedule is as follows:

Supervisory board members	Appointed as of	End of first term	End of second term
Laura de Graaf	2011 (July)	2015	2019
Michiel de Wilde	2014 (November)	2018	2022
Jeroen Wels	2014 (November)	2018	2022
Mirjam Bakker	2016 (September)	2020	2024
Willem van de Put	2018 (December)	2022	2026

#### Recent changes

Michiel de Wilde took over the role of chair on 1 January 2018, when the previous chair, Maria Martens, stepped down. Michiel de Wilde and Jeroen Wels were re-appointed for their second term on the board. Willem van de Put was appointed to the board in December 2018. He succeeded Esther Scheers, who stepped down in June 2018.

#### Compensation

The remuneration policy for the supervisory board remains unchanged. Members of the supervisory board do not receive any form of compensation. Actual expenses incurred can be reimbursed.

#### Supervisory board meetings in 2018

The board convened four times in 2018. The standard agenda items for supervisory board meetings throughout the year are as follows:

- the annual plan and budget
- the annual report
- programmes
- alliances
- external campaigns and activities
- formal audits, evaluations and risk assessments
- progress on professionalising the organisation, its capabilities and the strength of the management team (including the annual assessment of Simavi's managing director)
- employee satisfaction
- self-evaluation
- risk management and fraud prevention

In addition to the standard agenda items, the board also discussed the following items this year:

- update of the Theory of Change
- Reinventing Ourselves – the strategic reorientation process
- succession of board members

#### 2018 in review

The world around us is changing rapidly. Many factors are likely to influence developments over the next decade and these dynamics will deeply influence the context within which Simavi operates and the work it does. With that in mind, Simavi launched a strategic reorientation process: Reinventing Ourselves. The entire organisation was involved in re-evaluating Simavi's current role and added value, with input from stakeholders as well, such as project partners and donors. Two consultants have supported us throughout the process. Based on the outcome of the programme, Simavi has made strategic choices on the role it should play in the future to remain effective and sustainable.

# PART III ANNUAL ACCOUNTS

This reorientation process included a revision and update of our Theory of Change, which clarifies our strategy and objectives, and guides the creation and implementation of all our programmes. Our current programmes are well underway and we are making good progress with all of them. We are confident that our WASH and SRHR interventions will lead to the intended health improvements in an effective and impactful way. The Reinventing Ourselves process has led to a confirmation and deepening of Simavi's ideas on the necessity of offering WASH and SRHR elements in an increasingly integrated manner.

These efforts show that, as an organisation, Simavi is on a path of continuous improvement and further professionalisation. This encompasses the personal development of employees, the organisation itself and the systems in use.

#### **Evaluation of the managing director**

Each year the supervisory board – through its remuneration committee – reviews the managing director's performance and discusses her personal development goals for the coming year. The board is very satisfied with Ariette Brouwer and has expressed its continued confidence in her. The supervisory board emphasises its strong commitment to the ongoing implementation of the chosen strategy direction and cooperation with all strategic partners.

#### **Audit committee**

The audit committee convened four times in 2018. Meetings took place about two weeks before the regular board meetings. Simavi's managing director and director of finance and operations also attended. Topics included the annual and internal financial reports, the auditor's report and the annual budget and forecasts. The external auditor also participated in the discussions of the annual accounts and the auditor's report.

#### **Strategy committee**

The strategy committee acts as an advisory committee to the board and the managing director. The committee convened three times in 2018, together with the managing director. The strategy committee, and at times the entire board, has been actively involved in the Reinventing Ourselves reorientation process.

#### **Evaluation of the board**

In line with Simavi's governance code, the supervisory board annually evaluates its performance. Due to the changes in composition of the board we decided to postpone the 2018 evaluation until spring 2019.

The supervisory board will continue the strategic dialogue with Simavi's management team, mindful of the rapid changes in the world and the successful improvements already made. The board will continue to reflect on how impact is measured and can be enhanced.

We pay continued attention to safeguarding the proper balance in the relationship between the board and the managing director to ensure that both can fulfil their respective roles to the best of their abilities.

#### **Recognition**

The supervisory board deeply thanks Simavi's volunteers, employees and management team for the commitment and perseverance they have demonstrated throughout the year. The supervisory board also thanks Simavi's Dutch and international stakeholders and partners in the field for their cooperation and their impactful work on the ground.

Looking forward to 2019 and beyond, the supervisory board has confidence the Simavi team will make strong progress in achieving their purpose: A Healthy Life For All.



## Balance Sheet as per December 31, 2018 (after appropriation of result)

ASSETS (x 1,000 Euro)	Note	31-12-2018	31-12-2017
<b>FIXED ASSETS</b>	<b>1</b>		
Intangible fixed assets		49	46
Tangible fixed assets		54	89
		<b>103</b>	<b>135</b>
<b>CURRENT ASSETS</b>			
Receivables and accrued income	<b>2</b>		
Bequests to be received	<b>2.1</b>	29	29
Interest to be received		1	5
Grants to be received	<b>11</b>	32	127
Other receivables and prepaid expenses	<b>2.2</b>	1,200	975
		<b>1,262</b>	<b>1,136</b>
<b>CASH AND CASH EQUIVALENTS</b>	<b>3</b>	14,357	10,682
<b>TOTAL ASSETS</b>		<b>15,722</b>	<b>11,953</b>
<b>LIABILITIES (x 1,000 Euro)</b>	<b>Note</b>	<b>31-12-2018</b>	<b>31-12-2017</b>
<b>RESERVES AND FUNDS</b>	<b>4</b>		
Continuity reserve	<b>4.1</b>	2,336	2,336
Reserve for financing assets	<b>4.2</b>	103	135
Earmarked reserves	<b>4.3</b>	2,564	2,264
Earmarked funds	<b>4.4</b>	93	124
		<b>5,096</b>	<b>4,859</b>
<b>SHORT-TERM LIABILITIES</b>			
Project/programme commitments	<b>5</b>	5	-
Taxes and social insurance premiums		71	74
Other liabilities and accruals	<b>6</b>	916	530
Deferred income	<b>7</b>	9,634	6,490
		<b>10,626</b>	<b>7,094</b>
<b>TOTAL LIABILITIES</b>		<b>15,722</b>	<b>11,953</b>

## Statement of Income and Expenditure for the year 2018

INCOME & EXPENDITURE (x 1,000 Euro)	Note	Actual 2018	Budget 2018	Actual 2017
<b>INCOME</b>				
Income from private individuals	<b>9</b>	2,252	1,725	1,679
Income from companies		158	200	81
Income from lottery organisations	<b>10</b>	900	900	1,158
Income from government subsidies	<b>11</b>	10,992	11,977	8,812
Income Dutch Ministry of Foreign Affairs for alliance partners	<b>11</b>	6,413	6,242	4,065
Income from other non-profit organisations	<b>12</b>	730	1,383	1,466
<b>Total income raised</b>		<b>21,445</b>	<b>22,427</b>	<b>17,261</b>
<b>EXPENSES</b>				
<b>Spent on objectives</b>	<b>13</b>			
Awareness raising		1,115	1,117	854
<b>Programmes</b>				
Simavi projects		11,745	13,347	10,215
Paid to Alliance partners		6,413	6,242	4,065
<b>Advocacy</b>		221	263	172
<b>Total spent on objectives</b>		<b>19,494</b>	<b>20,969</b>	<b>15,306</b>
<b>Cost of generating funds</b>	<b>14</b>	<b>917</b>	<b>985</b>	<b>850</b>
<b>Management &amp; administration costs</b>	<b>15</b>	<b>799</b>	<b>808</b>	<b>744</b>
<b>TOTAL EXPENSES</b>	<b>16</b>	<b>21,210</b>	<b>22,762</b>	<b>16,900</b>
<b>Balance of financial income and expenses</b>				
Financial income		2	10	8
<b>RESULT</b>		<b>237</b>	<b>-325</b>	<b>369</b>

## Statement of Income and Expenditure for the year 2018 - continued

APPROPRIATION OF RESULT (x 1,000 Euro)	Actual 2018	Actual 2017
Withdrawal from earmarked reserve Projects	-73	-20
Withdrawal from earmarked reserve Fundraising legacies	-20	-20
Withdrawal from earmarked reserve Strategic development	-60	-
Withdrawal from earmarked fund Children eye care Africa	-31	-
Withdrawal from earmarked fund Children eye care Irian Jaya	-	-19
Withdrawal from earmarked fund Children eye care Nepal	-2	-
Withdrawal from reserve for financing assets	-60	-2
Addition to continuity reserve	-	95
Addition to earmarked fund Interest	2	2
Addition to earmarked reserve Strategic development	316	-
Addition to reserve for financing assets	28	-
Addition to earmarked reserve Projects	137	333
<b>TOTAL</b>	<b>237</b>	<b>369</b>

## Cash Flow Statement for the year 2018

(x 1,000 Euro)	Note	2018	2017
Result		237	369
Adjustment for depreciation	1	60	59
Adjustment for interest income		-2	-8
		295	420
<b>Changes in operating capital</b>			
Change in receivables	2	-130	1,384
Change in short-term liabilities	5, 6, 7	3,532	-31
Interest received		6	21
<b>Cash flow from operational activities</b>		<b>3,703</b>	<b>1,794</b>
<b>Cash flow from investment activities</b>			
Investments in fixed assets	1	-28	-57
<b>Change in cash and cash equivalents</b>		<b>3,675</b>	<b>1,737</b>
Balance of cash and cash equivalents on 1 January		10,682	8,945
Balance of cash and cash equivalents on 31 December	3	14,357	10,682
<b>Change in cash and cash equivalents</b>		<b>3,675</b>	<b>1,737</b>



## Accounting policies

### General

The annual accounts have been prepared in accordance with the Dutch Accounting Standard for Fundraising Institutions (RJ 650, amended 2016) and are subject to the "Wet Normering bezoldiging Topfunctionarissen publieke en semi publieke sector" (WNT). The annual accounts aim to provide a fair presentation of the financial position of Stichting Simavi, registered in Haarlem (reg.no. 40594571), having office at Naritaweg 153, 1043 BS Amsterdam, The Netherlands (Simavi), as of December 31, 2018, and of its income and expenditure for the year 2018. The financial year coincides with the calendar year. The annual accounts are drawn up on the basis of continuity. The valuation principles and methods of determining the result are the same as those used in the previous year.

The 2017 figures for fixed assets have been restated based on a corrected allocation: a shift of €16K from Tangible to Intangible fixed assets. Also the 2017 income figures were restated: a shift of €45K from Income from other non-profit organisations to Income from companies. These restatements had no impact on the net result.

### Related parties

Transactions with related parties are disclosed in the notes insofar as they are not transacted under normal market conditions. The nature, extent and other information is disclosed if this is necessary in order to provide the required insight.

With reference to Section 407(1a);13, Title 9, Book 2 of the Netherlands Civil Code, the financial data of Stichting NFICH and Stichting Zien have not been consolidated. The current accounts between Simavi and these foundations are reported under Other liabilities and accruals (see note 6).

### Functional and reporting currency

The annual accounts are denominated in euros, Simavi's functional and reporting currency. Transactions denominated in foreign currencies conducted during the reporting period are recognised in the annual accounts at the rate of exchange on the transaction date. Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the rate of exchange at the reporting date. Any resulting exchange differences are recognised in the statement of income and expenditure.

### Use of estimates

In applying the accounting policies and standards for preparing annual accounts, the management of Simavi is required to make estimates and judgments that might significantly influence the amounts disclosed in the annual accounts. If necessary for the purposes of providing the insight required under Section 362(1), Book 2 of the Netherlands Civil Code, the nature of these estimates and judgments, including the related assumptions, has been disclosed in the notes to the relevant items. Simavi did not change its policies for accounting estimates compared to the previous year.

### Basis of measurement

Unless indicated otherwise, the annual accounts have been prepared using the historical cost basis.

### Impairments

Simavi assesses at each reporting date whether there is any evidence of assets being subject to impairment. If any such evidence exists, the recoverable amount of the relevant asset is determined. An asset is subject to impairment if its carrying amount is higher than its recoverable amount; the recoverable amount is the higher of net realizable value and value in use. If it is established that a previously recognised impairment loss no longer applies or has declined, the increased carrying amount of the asset in question is not set higher than the carrying amount that would have been determined had no impairment loss been recognised. An impairment loss is directly expensed in the statement of income and expenditure.

### Fixed assets

Fixed assets, both tangible and intangible, are carried at cost less straight-line depreciation over their estimated useful lives. The percentages used are: Equipment: 10 %; Office machines: 20 %; Computers and software: 20 - 33 %.

### Operational Leasing

The lease of the office premises is recognised as operational lease, as a large part of the risks and rewards associated with the ownership are not for the benefit of, nor incurred by Simavi. Lease payments are recorded on a straight-line basis in the income statement for the duration of the contract.

### Financial instruments

Financial instruments include receivables, cash and cash equivalents, project/programme commitments, accounts payable, and other payables. Financial instruments are initially recognised at fair value. Any directly attributable transaction costs are part of this initial valuation. Financial instruments are subsequently valued in the manner described below.

### Cash and cash equivalents

Cash and cash equivalents represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognised as part of debts to lending institutions under current liabilities. Cash at banks and in hand is carried at nominal value.

### Receivables and accrued income

Receivables and accrued income are initially stated at fair value, and are subsequently valued at amortised cost. An allowance is made for obsolescence where necessary.

Bequests to be received and Legacies with usufruct are valued at the time they can reliably be determined based on the notarial deed of distribution.

### Reserves

In order to secure the continuity of the foundation in case of unexpected events, part of Simavi's capital has been transferred to a separate continuity reserve. The size is in accordance with sector regulations and is aimed to meet legal and moral obligations in case of a significant fall in income.

Simavi holds a reserve for financing fixed assets to guarantee replacement of these assets in the future.

Earmarked reserves are held for different purposes as determined by management. Management of Simavi can change the specific earmark of reserves, when deemed appropriate.

### Earmarked funds

The earmarked funds represent all received earmarked income that the donor intended for a specific purpose, for which the underlying objective and related expenditure have not yet been realised. Furthermore, earmarked funds are held for accumulated interest income earned on the advance payments of grants in respect of the applicable programmes. The earmarked funds are expected to be used within 3 years or in case of interest from grants during the remaining project period of the grant. The restriction following the earmark can only be released by specific third party approval.

### Financing contracts with government and other major donors

Simavi signed financing contracts for carrying out specific projects. Simavi recognises the incoming resources from these financing contracts and grant decisions at the time resources are actually expended. The difference between the income recognised and the actual amounts received in the form of contributions from donors is recorded in the balance sheet. This results in receivables if more resources have been expended than received or in deferred grants if amounts actually received are greater than those expended.

### Pension scheme

Simavi's pension scheme is managed by life insurance company Nationale Nederlanden. The scheme is based on an average salary system. For employees who joined before December 1, 2005 the scheme is based on a final salary system. All premiums pertaining to the reporting year are included under staff costs. Any premiums due at year-end are included on the balance sheet under other liabilities, any premiums paid in advance or in excess of the premiums due are included as prepaid expenses, in case these can be offset against future premiums due. There are no additional obligations arising from the management agreement with the pension insurer, the pension agreement with employees or other commitments to employees. From 2019 Simavi's pension scheme is changed into a defined contribution scheme.

### Project/programme commitments

The grants unconditionally committed as of the balance sheet date, which have not been already paid, are divided into short-term liabilities and long-term liabilities. The amounts that are expected to be settled after more than one year after the balance sheet date, are accounted for as long-term liabilities.

### Liabilities

On initial recognition, liabilities are recognised at fair value. After initial recognition liabilities are recognised at the amortised cost price, being the amount received, taking into account premiums or discounts, less transaction costs. This usually is the nominal value.

Liabilities due within one year are presented as short-term liabilities; liabilities due after one year are presented under long-term liabilities.

#### Conversion of foreign currency

Monetary assets and liabilities in foreign currency are converted into euros at the closing rate at year's end. Exchange differences are accounted for in the statement of income and expenditure, where their method of presentation depends on the nature of the underlying asset or liability.

### Determination of results

#### Income from private individuals, companies, lottery organisations and other non-profit organisations

Income from private individuals, companies, lottery organisations and other non-profit organisations is recognised in the year to which it pertains, unless income is subject to conditions still to be met.

Legacies and bequests are valued and accounted for as income in the year in which their amount can be reliably determined. Provisional payments are accounted for as income in the financial year in which they are received, in cases when a reliable estimate or valuation was not possible at an earlier time.

#### Income from government subsidies

Income from government grants that have been allocated by the donor depending on actual project costs is accounted for in the statement of income and expenditure in the year that the eligible expenditure is recognised, it is probable that the amounts will be received and Simavi complied with all attached conditions. In this context, the expenditure in respect of alliance partners in alliances where Simavi is the lead agency is equal to the amounts paid to these partners.

Differences between the (final) settlement of the grants and accumulated income are accounted for in the statement of income and expenditure in the year in which these differences can be reliably estimated.

#### Expenditure

Amounts spent on Simavi projects and programmes are accounted for as expenses in the financial year in which the contribution has been unconditionally committed. The expenses recognised in the statement of income and expenditure include the related direct and indirect organisational costs.

Fundraising, awareness raising and management & administration costs are charged to the statement of income and expenditure in the year to which they pertain and as soon as they become apparent.

Salaries, wages and social security contributions are recognised in the statement of income and expenditure based on the pay and benefits package to the extent that they are payable to employees.

#### Expenditure allocation

Expenditure allocation is described in note 16 of the notes to the statement of income and expenditure.

#### Financial income

Financial income is recognised in the statement of income and expenditure time proportionally.

### Cash flow statement

The cash flow statement is prepared using the indirect method. To determine the change in cash and cash equivalents during the reporting period, the result for that year is adjusted for items in the statement of income and expenditure and for balance sheet movements that did not result in actual cash flows.

The cash flow statement makes a distinction between cash flow from operational, investment and financing activities. In this context, changes in long-term debts from project/programme commitments and interest income are presented as cash flow from operational activities. Under the investment activities, only investments are included for which cash is paid.

### Notes to the balance sheet

#### 1. Fixed assets

Fixed assets are used for operations only. Intangible fixed assets consist of externally acquired software. Tangible fixed assets comprise office machines, equipment and computers. The movements during the year can be specified as follows:

(x 1,000 Euro)	Intangible Fixed assets	Tangible Fixed assets	Total Fixed assets
<b>Value as at January 1, 2018</b>			
Acquisition value	88	166	254
Cummulative depreciation	-42	-77	-119
<b>Book value</b>	<b>46</b>	<b>89</b>	<b>135</b>
<b>Movements</b>			
Investments	27	1	28
Depreciation	-24	-36	-60
Divestments	-24	-36	-60
Depreciation on divestments	24	36	60
<b>Balance</b>	<b>3</b>	<b>-35</b>	<b>-32</b>
<b>Value as at December 31, 2018</b>			
Acquisition value	91	131	222
Cummulative depreciation	-42	-77	-119
<b>Book value</b>	<b>49</b>	<b>54</b>	<b>103</b>
<b>Depreciation percentages</b>	<b>20 - 33%</b>	<b>10 - 33%</b>	

The majority of the 2018 investments is related to software acquisition of our programme management system ProjectConnect. The divestments and the depreciation thereon relate to assets, which were discarded due to obsolescence.

#### 2. Receivables and accrued income

##### 2.1 Bequests to be received

From a legacy Simavi obtained 15 certificates of shares (16.9% of the total shares) in Marnel Zaandam Beheer B.V, registered in Amsterdam. These certificates do not bear any voting rights. Simavi received €1K dividend in 2018 (2017: €2k) which was accounted for as income from Legacies and bequests. Considering the uncertainty of future income from these certificates, the valuation is set at nil (2017: nil). Any future income from these certificates will be accounted for as soon as this income can be reliably determined.

At year-end Simavi had four legacies (five in 2017) encumbered with usufruct. Due to the uncertainty on the size and timing of future payments, these legacies are valued conservatively at €29K (2017: €29K).

## 2.2 Other receivables and prepaid expenses

(x 1,000 Euro)	31-12-2018	31-12-2017
Other receivables	177	11
Contribution Dutch Postcode Lottery	900	900
Prepaid expenses	123	64
<b>Total</b>	<b>1,200</b>	<b>975</b>

All amounts are to be settled within one year after the balance sheet date. At year-end 2018, the Other receivables included an amount of €151K of donations pledged but not yet received.

The contribution of the Dutch Postcode Lottery, committed but not yet received, amounted to €900K at year-end (2017: €900K).

## 3. Cash and cash equivalents

The cash and cash equivalents are placed on interest-bearing current accounts or savings accounts. The total amount of €14,357K includes foreign currency in the amount of US\$632K (€553K). All amounts are placed at Dutch banking institutions and are available upon demand, except for €26K, which is restricted as a collateral for a bank guarantee. There are no cash or cash equivalents placed on deposit for more than 1 month. The cash and cash equivalents are intended for objectives and operations only, so not for investment purposes.

The average yield on outstanding cash and cash equivalents was 0.0 % in 2018 (0.1 % in 2017).

## 4. Reserves and funds

### 4.1 Continuity reserve

(x 1,000 Euro)	31-12-2017	Withdrawal	Addition	31-12-2018
Continuity reserve	2,336	-	-	2,336

The continuity reserve is designed to create a sufficiently large buffer to enable Simavi to complete or terminate ongoing projects/programmes appropriately in case of a significant shortfall of key sources of funding. Furthermore, it includes funding necessary for actions to enable Simavi to rebuild such a shortfall or, in worst case, dissolve the organisation, while still meeting legal and moral obligations.

To do this we envisage requiring an equivalent of six to nine months of total operational expenditure, thus ranging between €1.8 and 2.8 million. The continuity reserve, after appropriation of result, amounts to €2,336K at the end of 2018. This is just over seven months and falls well within the indicated range. As the risk perception is unchanged and the expected funding for the coming years seems stable, the continuity reserve is kept at the same level as last year.

The maximum size for the continuity reserve, according to the assets' guidelines set by the association for fund-raising institutions (Goede Doelen Nederland), equals to one and a half times the annual operational costs of the organisation, based on the budget for the following year. This maximum amounts to €5.5 million as per 31 December 2018.

### 4.2 Reserve for financing assets

(x 1,000 Euro)	31-12-2017	Withdrawal	Addition	31-12-2018
Reserve for financing assets	135	60	28	103

The reserve for financing assets matches the book value of the tangible fixed assets.

### 4.3 Earmarked reserves

The earmarked reserves held by Simavi, including the movements in these reserves during the year, are specified below:

(x 1,000 Euro)	31-12-2017	Withdrawal	Addition	31-12-2018
<b>Purpose</b>				
Capacity building	38	-	-	38
Projects	2,084	73	137	2,148
Strategic development	66	60	316	322
Fundraising Legacies	76	20	-	56
<b>Total earmarked reserves</b>	<b>2,264</b>	<b>153</b>	<b>453</b>	<b>2,564</b>

#### Capacity Building

This reserve was created with the aim of broadening and deepening our partner portfolio, in order to facilitate anticipated growth and attract new donors. This reserve is used for capacity building where this cannot be funded from the regular programme funds. The reserve can also be used to identify new partners through identification missions and to offer small 'start-up capital' for initiating small programmes with them. In 2018, all capacity building could be accommodated within the programme budgets, as a result nil (2017: nil) was spent out of this reserve.

#### Projects

This reserve will be used in the coming years to match funds of institutional foundations to realise projects and to finance projects out of own funds for which no funding is yet available from other sources. An amount of €137K from the 2018 result was added to this reserve.

In 2016 we decided to set aside €350K for the Nepal Learning programme. This programme is a combined WASH and SRHR programme and is running in the period 2018-2020. A further amount of €560K has been reserved as matching fund for the EU Our lives, our health, our futures programme in Bangladesh. (see also note 8)

#### Strategic Development

A reserve has been formed for Strategic Development to further position Simavi, preparing for the future. Based on the actions foreseen in the Reinventing Ourselves trajectory an amount of €316K was added to the reserve. In the coming year, this reserve will be invested in themes like: country strategy and partner selection, CRM systems development and branding.

#### Legacies Fundraising campaign

In order to ensure a continuous flow of legacies, a multi-year plan has been developed to actively acquire future legacies from existing and new donors and to obtain insight in the size of currently existing (but latent) legacies. The communication and acquisition plan is executed during 2016 up to 2020. €20K was spent in 2018 (2017: €20K). In 2019 this project will be continued as originally planned. During the project term, the results will be monitored and if necessary the plan will be adapted.

#### 4.4 Earmarked funds

(x 1,000 Euro)	31-12-2017	Withdrawal	Addition	31-12-2018
<b>Purpose</b>				
Children eye care Nepal	2	2	-	-
Children eye care Irian Jaya	6	-	-	6
Children eye care Africa	95	31	-	64
Interest to be spent on objective:				
- MKAJI	19	-	1	20
- Other subsidies	2	-	1	3
<b>Total earmarked funds</b>	<b>124</b>	<b>33</b>	<b>2</b>	<b>93</b>
- of which interest to be spent on objectives	21	-	2	23

The funds of the Children eye care Nepal and Africa have been spent on relevant projects for this purpose. The remaining amounts are to be spent in 2019. This is also the case for the MKAJI interest, as this programme will be finalised in 2019.

#### 5. Project/programme commitments

Project and programme commitments consist of unconditional commitments with partner organisations in Africa and Asia. The total amount of these commitments amount to €5K at year-end 2018 (2017: nil). Most of our contracting is currently done on an annual commitment basis.

#### 6. Other liabilities and accruals

(x 1,000 Euro)	31-12-2018	31-12-2017
Accounts payable	177	199
Current account Stichting NFICH and ZIEN	83	82
Accrued vacation hours	49	50
Accrued holiday allowance	86	98
Accrued audit fees	63	49
Other payables	458	52
<b>Total</b>	<b>916</b>	<b>530</b>

All other liabilities and accruals are due within one year. In 2018 we received an amount of €458K, for which the legal title and purpose is not yet clear, this will be further assessed. This amount has provisionally been accounted for as other payables.

#### 7. Deferred income

(x 1,000 Euro)	31-12-2018	31-12-2017
Government grants	9,243	6,067
Other projects	391	423
<b>Total</b>	<b>9,634</b>	<b>6,490</b>

In 2018 the deferred income from government grants increased to €9,243K (2017: €6,067K). Further information on deferred income from government grants is provided in note 11.

#### 8. Off balance sheet rights and obligations

##### Off-balance sheet rights

Simavi has received multiyear grants for programmes to be executed in the coming years. The grants are subject to restrictions, so these may be withdrawn. As far as these grants are not yet unconditionally committed, they have not been included in the balance sheet and are considered as off-balance rights.

The below table provides an overview of these rights, of grants in excess of €1 million, as at December 31, 2018.

The grant for the MKAJI programme, received from the Swiss Agency for Development and Cooperation (SDC) is denominated in USD. The total amount to be received at year-end is USD397K, the equivalent of €347K.

SUBSIDY (x 1,000 Euro)	Golden Line <sup>1</sup>	GUSO <sup>2</sup>	MTB <sup>3</sup>	Water- shed <sup>4</sup>	WASH SDG <sup>5</sup>	Ritu	SEHATI	MKAJI (x 1,000 USD)
Grant received from:	MoFA	MoFA	MoFA	MoFA	MoFA	EKN BD	EKN ID	SDC
Programme period	1-1-2016 till 31-12-2020	1-1-2016 till 31-12-2020	1-1-2016 till 31-12-2020	1-1-2016 till 31-12-2020	1-7-2017 till 31-12-2021	1-11-2015 till 30-4-2019	1-2-2016 till 31-8-2019	1-4-2015 till 30-3-2019
Lead of the alliance	Simavi	Rutgers	Save the Children	IRC	Simavi	n.a.	n.a.	n.a.
Total grant amount for the alliance	7,996	34,590	29,275	16,352	59,000	-	-	-
Grant amount for Simavi	3,399	7,136	6,550	4,268	p.m.	3,454	3,000	\$ 8,397
Total amount received upto 2017	5,782	2,839	2,955	2,071	4,000	2,008	2,085	\$ 5,300
Received in 2018	-	1,595	738	926	12,965	1,025	555	\$ 2,700
<b>Total amount received upto 2018</b>	<b>5,782</b>	<b>4,434</b>	<b>3,693</b>	<b>2,997</b>	<b>16,965</b>	<b>3,033</b>	<b>2,640</b>	<b>\$ 8,000</b>
Total amount still to be received	2,214	2,702	2,857	1,271	42,035	421	360	\$ 397 € 347
To be received after determination of total grant amount	400	71	66	43	590	173	150	\$ 397 € 347

Five of these programmes are executed in an alliance setting:

1. The Dutch Ministry of Foreign Affairs awarded a grant for the Golden Line (previously called: Going for Gold) programme in which Simavi acts as lead agency in the cooperation with Solidaridad and Healthy Entrepreneurs.
2. Rutgers is the lead agent in the consortium of Rutgers, IPPF, Dance4Life, Stop Aids Now, Choice and Simavi for the Get Up Speak Out for your rights programme. Simavi received a total amount of €4,434K for running the programme up to 2018, for the remaining period we will receive an amount of €2,702K.
3. Save the Children is the lead agent in More than Brides consortium of Save the Children, Oxfam Novib, Population Council and Simavi. Within the programme of this consortium Marriage no child's game the total amount for Simavi is € 6,550K.
4. IRC is the lead agent in the Watershed consortium of IRC, Wetlands, AKVO and Simavi. In the Watershed programme of this consortium, a total amount of €4,268K is allocated to Simavi.
5. The Dutch Ministry of Foreign Affairs awarded a grant to the WASH SDG consortium in which Simavi acts as lead agency of the consortium consisting of SNV, Plan International and the WASH Alliance International partners. The budget for 2019 for the WASH SDG consortium is in total for all parties €12,301K.

The grants of Dutch Ministry of Foreign Affairs are conditional upon sufficient funds being made available in the budget by the government and parliament.

In December 2018, Simavi obtained a grant from the European Union for the Our lives, our health, our futures programme in Bangladesh. The total programme entails an amount of €5,560K, of which €560K is financed from Simavi's own funds. The programme starts in January 2019 and will run for 5 years, up to the end of 2023.

#### Off-balance sheet obligations

Under the framework of the GUSO (€180K), Ritu (€788K), Watershed (€695K), Golden Line (€272K), MTB (€1,088K) WASH SDG (€2,257K) and Sehati (€425K) programmes, Simavi and its partners entered into contractual (multi-year) project commitments to carry out projects in areas where Simavi operates. Where these contracts depend on conditions that are yet to be met, such as grant allocation by Dutch Ministry of Foreign Affairs or other parties, they have not been accounted for in the balance sheet. These obligations amounted to €5,705K at the end of 2018 (2017: €2,832K).

Additionally, for other programme contracts, where contracts depend on conditions yet to be met, off balance sheet commitments exist in the amount of €102K (2017: €663K).

Simavi has entered into a multi-year fundraising agreement, running up to 2020. Part of the cost incurred (€699K) is only due once the agreed cumulative net income from this programme is realised, and is hence not included in the statement of income and expenditure.

Simavi is located at rented premises. The rent amounts to €78K per year. A bank guarantee for this lease has been issued in the amount of €26K. The contract runs until December 31, 2021, with a one-year notice period. The total obligation amounts to €234K, of which €156K is due after one year.

## Notes to the cash flow statement

The cash position of Simavi has increased by an amount of €3,675K in 2018. This increase resulted from a positive cash flow from operational activities of €3,703K (2017: €1,794K positive). This cash flow stems from the positive result and the increase of short-term liabilities. The deferred income increased from €6,490K last year, to €9,634K at year-end 2018.

## Notes on the statement of income and expenditure

### 9. Income from private individuals

This income comprises donations and gifts as well as legacies and bequests. The donations and gifts from private individuals amounted to €1,675K which is considerably higher than in 2017 (€1,241K), reflecting the efforts to expand our donor base. The income from legacies and bequests amounted to €577K (2017: €438K). Income from legacies and bequests is not budgeted given the uncertainty of this type of income.

### 10. Income from lottery organisations

(x 1,000 Euro)	Actual 2018	Budget 2018	Actual 2017
Dutch Postcode Lottery	900	900	900
Making Periods Normal project	-	-	258
<b>Total</b>	<b>900</b>	<b>900</b>	<b>1,158</b>

In 2018, Simavi received €900K as a contribution from the Dutch Postcode Lottery. In 2014, they awarded an additional project: Making Periods Normal for a total amount of €2,064K. This project was finalised in 2017.

### 11. Income from government subsidies

The income from government subsidies in 2018 amounted to €10,992K (2017: €8,812K) which is €985K lower than budgeted. The latter is resulting from lower level of activities than expected. The income from the Dutch Ministry of Foreign Affairs for alliance partners in 2018 amounted to €6,413K (2017: €4,065K). Both amounts include the WASH SDG consortium programme started in 2017. This programme became fully operational in 2018, explaining the increased income from government subsidies, compared to 2017.

The table on the next page gives an overview of the grants received and income accounted for from the Dutch Ministry of Foreign Affairs and the Swiss Agency for Development and Cooperation (SDC).

A positive balance between the grants received and the actual expenditure eligible for grant funding is presented in the balance sheet as advance government grants under deferred income (see note 7). In the event of a negative balance, these assets are presented in the balance sheet as grants to be received. The final instalment received for the WAI programme and some smaller programmes (SDC Helvetas, Propopi, USDP, YEP) are included under the column 'Other'.

Note that the accounted income and expenditure can differ from what was reported to the related donor, as a consequence of their specific reporting or accounting requirements.

As the MKAJI programme liability at year-end is denominated in US dollars, a correction for exchange rate differences (€28K) has been made to compensate for the appreciation of the US dollar against the Euro. This exchange rate difference is partly offset by the exchange result on US dollar liquidities. The balance (€6K, negative) is reported under expenditure on Simavi project activities.

Interest allocated on advance grant funding, received from the Dutch Ministry of Foreign Affairs and the Swiss Agency for Development and Cooperation (SDC), in the amount of €2K (2017: €2K), has been added to the earmarked funds (see note 4.4) and will be spent according to the underlying objectives.

(x 1,000 Euro)	MKAJI	Sehati	Water-shed	WASH SDG	GUSO	GUSO Flex	Golden Line	MTB	Ritu	Other	Total
Grants received for Simavi	2,311	555	926	7,347	1,595	141	-	738	1,025	183	14,821
Grants received for alliance partners	-	-	-	5,618	-	-	-	-	-	209	5,827
Exchange rate correction MKAJI (USD/EURO)	28	-	-	-	-	-	-	-	-	-	28
<b>Total grants received in 2018</b>	<b>2,339</b>	<b>555</b>	<b>926</b>	<b>12,965</b>	<b>1,595</b>	<b>141</b>	<b>-</b>	<b>738</b>	<b>1,025</b>	<b>392</b>	<b>20,676</b>
Add: Advance grants received as at 31-12-2017	913	102	670	713	543	-	1,500	905	354	367	6,067
Minus: Grants still to be received as at 31-12-2017	-	-	-	-	-	-	-	-	-	127	127
Minus: Grant income accounted for in 2018	2,472	553	1,067	2,194	1,529	100	697	1,499	809	72	10,992
Minus: Grant income paid to alliance partners	-	-	-	5,618	-	-	537	-	-	258	6,413
<b>Advance grants received as at 31-12-2018</b>	<b>780</b>	<b>104</b>	<b>529</b>	<b>5,866</b>	<b>609</b>	<b>41</b>	<b>266</b>	<b>144</b>	<b>570</b>	<b>334</b>	<b>9,243</b>
<b>Grants still to be received as at 31-12-2018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32</b>	<b>32</b>

## 12. Income from other non-profit organisations

This income mainly relates to the donations received from foundations. Also the income from schools, relating to the Walking for Water campaign and the Koningsspelen (King's games) is reported under this heading. The income is specified as follows.

(x 1,000 Euro)	Actual 2018	Budget 2018	Actual 2017
Income from foundations	292	848	789
Income from schools (Walking for Water, Koningsspelen)	185	297	414
Income from other fundraising organisations	253	238	263
<b>Total</b>	<b>730</b>	<b>1,383</b>	<b>1,466</b>

This income is significantly lower than last year and considerably under budget. Our ambitions to engage more and other foundations have not been realised. This will continue to be a focus area for the coming years. In addition, the income from schools is lagging behind budget due to less than expected participants.

## 13. Spent on objectives

(x 1,000 Euro)	Actual 2018	Budget 2018	Actual 2017
Objective: Awareness raising	1,115	1,117	854
Objective: Simavi projects	11,745	13,347	10,215
Objective: Paid to alliance partners	6,413	6,242	4,065
Objective: Advocacy	221	263	172
<b>Total spent on objectives</b>	<b>19,494</b>	<b>20,969</b>	<b>15,306</b>

The actual expenditure on objectives in 2018 is €4,188K higher than last year, however €1,475K lower than budgeted. The difference between budget and amounts actually spent is mainly caused by less expenditure on project activities than planned, this stems from the somewhat delayed execution of some programmes.

### Spending percentage

The ratio of the total expenditure on objectives as a percentage of the total income is presented in the following table.

(x 1,000 Euro)	Actual 2018	Budget 2018	Actual 2017
Total spent on objectives	19,494	20,969	15,306
Total income raised	21,445	22,427	17,261
<b>Spending percentage</b>	<b>90.9%</b>	<b>93.5%</b>	<b>88.7%</b>

The percentage expenditure on objectives of total income in 2018 is 90.9%, as compared to 88.7% in 2017 and 93.5% as budgeted. The higher percentage in 2018 is mainly resulting from the increased level of expenditure. Corrected for the effect of payments to alliance partners, the spending ratio is 87.0% in 2018 (85.2% in 2017).

## 14. Cost of generating funds

The cost of generating funds relate to the various funding activities. The most important are the costs relating to private fundraising and the costs for fundraising of grants. The percentage cost of fundraising is somewhat lower at 4.3% (2017: 4.9%). This decrease in percentage is mainly attributable to the higher income from government subsidies.

(x 1,000 Euro)	Actual 2018	Budget 2018	Actual 2017
Costs of generating funds	917	985	850
Total Income raised	21,445	22,427	17,261
<b>Percentage cost of generating funds</b>	<b>4.3%</b>	<b>4.4%</b>	<b>4.9%</b>

Apart from the costs of our own organisation, the fundraising costs mainly relate to the costs of our newsletters and mailings, these are important for maintaining and expanding our donor base.

## 15. Management & administration costs

(x 1,000 Euro)	Actual 2018	Budget 2018	Actual 2017
Management & administration costs	799	808	744
Total expenditure	21,210	22,762	16,900
Percentage management & administration costs	3.8%	3.5%	4.4%

The management & administration costs are higher than in 2017, in line with budget. As a percentage of the total expenditure, the costs are lower at 3.8%. The higher percentage compared to budget is attributable to the fact that the actual total expenditure is under budget.

### Independent auditors costs

PricewaterhouseCoopers Accountants N.V. have audited the financial accounts. The following fees are charged:

(x 1,000 Euro)	Actual 2018	Budget 2018	Actual 2017
Audit of the Financial Statements	60	52	53
Audit contracts institutional donors	34	34	32

The amounts for the audit contracts institutional donors are allocated to the programmes were applicable. Seven contracts of institutional donors required audited reports in 2018 (2017: eight).

## 16. Total Expenses

Expenditure (x 1,000 Euro)	Objective			Generating Funds	Management & administration	Total 2018	Budget 2018	Total 2017
	Awareness raising	Programmes	Advocacy					
Grants and contributions	-	16,147	-	-	-	16,147	17,599	12,244
Publicity and communication and outsourced work	736	306	89	634	-	1,765	1,877	1,325
Staff costs	336	1,509	116	250	577	2,788	2,764	2,875
Accommodation costs	17	77	6	13	30	143	136	134
Office and general expenses	19	87	7	15	179	307	320	263
Depreciation	7	32	3	5	13	60	66	59
<b>Total</b>	<b>1,115</b>	<b>18,158</b>	<b>221</b>	<b>917</b>	<b>799</b>	<b>21,210</b>	<b>22,762</b>	<b>16,900</b>

All direct and indirect costs are allocated to 1) the three objectives of Simavi (Awareness raising, Programmes and Advocacy); 2) the cost of generating funds; and 3) management & administration costs.

Apart from direct costs spent on Simavi projects/programmes, all other out of pocket costs that can be directly allocated to

the objectives and fund generation are specified under Publicity and communication and outsourced work.

All indirect costs, such as staff, accommodation, office and general expenses and depreciation are allocated based on the number of hours employees have spent on the aforementioned components. A calculation of the hours spent is made for every employee. This calculation is based on the employee's time writing records and his/her job description.

Management & administration costs include all administrative and secretarial hours, as well as all hours classified by the organisation as overhead, such as meetings with the supervisory board and other meetings intended to provide guidance and direction to the organisation.

## 17. Staff costs

(x 1,000 Euro)	Actual 2018	Budget 2018	Actual 2017
Salaries in the Netherlands	1,902	2,015	2,139
Social insurance premiums, insurances	349	360	375
Costs of pension facilities	170	166	169
Other staff costs	367	223	192
<b>Total</b>	<b>2,788</b>	<b>2,764</b>	<b>2,875</b>

For information about the allocation of staff costs to the different categories of expenditure presented in the statement of income and expenditure please refer to note 16.

The staff costs are lower than in 2017 and just over budget. The other staff costs are over budget due to the use of temporary staff needed to cover some longer term vacancies. These extra costs are partly covered by lower regular salary costs. The development of the number of staffing is as follows:

Average number of persons employed	Actual 2018	Budget 2018	Actual 2017
In Dutch office	46.9	46.3	50.2
In Indonesia office	5.3	5.0	-
In Tanzania office	8.1	8.0	6.0

In average number of FTE's	Actual 2018	Budget 2018	Actual 2017
In Dutch office	42.7	42.1	45.7
In Indonesia office	5.3	5.0	-
In Tanzania office	8.1	8.0	5.6

### Management model and remuneration

Simavi has a two-tier board: a supervisory board for monitoring, supervising and giving advice, and a one person executive board (the managing director) for the implementation of Simavi's strategy and its day-to-day management.

The salaries of the staff are based on a formalised salary structure. The functions are grouped into categories based on the job characteristics. The categories are linked to a salary grid. The categorisation and salary grid are based on a standardised calculation method performed by an independent agency (Human Capital Group). Periodically we participate in a general survey on salary levels, commissioned by Goede Doelen Nederland. The results of latest survey indicate that our salary levels correspond to the average levels in the sector and are in conformity with the market.

#### Remuneration of the supervisory board

The members of the supervisory board receive no remuneration for their activities. The members of the supervisory board have also not received any loans, advance payments or guarantees.

Name	Position
Michiel de Wilde	Chair of the supervisory board
Mirjam Bakker	Vice-chair of the supervisory board
Esther Scheers	Vice-chair of the supervisory board (until June 2018)
Laura de Graaf	Member of the supervisory board
Willem van de Put	Member of the supervisory board (since December 2018)
Jeroen Wels	Member of the supervisory board

#### Remuneration of the managing director

The supervisory board determines the remuneration policy, the level of executive remuneration and other fixed remuneration components. The policy is reviewed periodically. Simavi follows the guidelines of Goede Doelen Nederland, laid down in the Advisory Guidelines for the Remuneration of Executives of Charities (see [www.goededoelennederland.nl](http://www.goededoelennederland.nl)) in determining the remuneration policy and setting remuneration levels. These guidelines provide a maximum norm for the annual salary based on weighing criteria. These criteria result in a, so called, BSD-score. The rating for Simavi is determined by the supervisory board. The resulting BSD-score is 415-440 points, indicating a maximum full-time gross salary of €115,846 (excluding remuneration payable in future). The maximum individual executive remuneration according to the WNT for development cooperation organisations is €174k for 2018.

In 2018, the managing director, Ms Ariette Brouwer, received a gross salary, including holiday allowance, of €101,908 (2017: €99,599). This is well within both the remuneration guidelines of Goede Doelen Nederland and the WNT norm.

The managing director did not receive any bonuses, loans, advance payments or guarantees. The 2018 employer's contribution to the pension scheme of the managing director amounted to €11,220 (2017: €10,856). Allowances for expenses are only granted based on actual costs incurred, and contain no remuneration elements. Simavi does not provide lease cars. The managing director received an untaxable commuting allowance of €1,581 in 2018.

Remuneration Executives (WNT-format) (x 1 Euro)	2018	2017
Name: A.D. Brouwer, Managing Director		
Term of employment	1/1 - 31/12	1/1 - 31/12
Employment in FTE	1.0	1.0
Former executive	no	no
Formal employment	yes	yes
Individual WNT maximum	174,000	168,000
<b>Total remuneration</b>		
Remuneration	101,908	99,599
Taxable expense reimbursements	-	-
Remunerations payable in future	11,220	10,856
<b>Total remuneration</b>	<b>113,128</b>	<b>110,455</b>

Remuneration Executives (GDN-format) (x 1 Euro)	2018	2017
Name: A.D. Brouwer, Managing Director		
Duration of employment	undetermined	undetermined
Contract hours	36	36
Part-time percentage	100	100
Term of employment	1/1 - 31/12	1/1 - 31/12
<b>Total remuneration</b>		
Gross salary	94,439	92,221
Holiday allowance (8%)	7,469	7,378
<b>Remuneration</b>	<b>101,908</b>	<b>99,599</b>
Pensionscheme paid by employer	11,220	10,856
<b>Total remuneration</b>	<b>113,128</b>	<b>110,455</b>

Also no other staff member received a remuneration exceeding the individual WNT maximum. No severance payments were made to employees that must be (or should have been) reported based on the WNT in 2018 and previous years.

#### Remuneration of Simavi's goodwill ambassadors

Mr Barry Atsma, Ms Dieuwertje Blok, Ms Britte Lagcher and Ms Pien van Vierssen Trip, Simavi's goodwill ambassadors, carried out their activities without receiving any remuneration.

## 18. Multi-year income analysis

The below table provides an overview of the development of Simavi's income over the past six years.

(x 1,000 Euro)	Collections	Individual giving	Legacies and bequests	Corporate	Lottery organisations	Government subsidies	Other non-profit organisations	Other	Total income
2013	608	712	548	336	926	13,933	1,036	-	18,099
2014	442	792	104	218	1,943	15,999	1,373	60	20,931
2015	37	954	749	235	1,595	15,959	853	20	20,402
2016	-	1,024	491	239	1,012	12,988	1,130	-	16,884
2017	-	1,241	438	81	1,158	12,877	1,466	-	17,261
2018	-	1,675	577	158	900	17,405	730	-	21,445



In 2013, Simavi decided that 2014 would be the last year of the nationwide door-to-door collection, since the high costs of the collection did no longer weigh up to the benefits.

The fall in income from the collection has been compensated by the steady increase in individual giving since 2015. We aim to maintain this trend by further investments in active private fundraising activities.

The amount received from legacies and bequests is volatile and unpredictable, yet they are an important source of income for Simavi.

In 2017 some of the income from Corporates was shifted to other non-profit organisations, due to the restructuring of the funding channel (e.g. via a related foundation).

Over the past years, the regular contribution of the Dutch Postcode Lottery was €900K. In 2014 Simavi received a contribution for the Making Periods Normal programme, amounting to a total of €2,064K, which was recognised as income during the years of execution of the programme (2014-2017).

The amount of government subsidies has been substantial over the past years. In 2016 and 2017, the finalisation of old and start-up of new programmes caused a dip in the income from government subsidies. From 2018, this income has returned to the higher level. The government subsidies are inclusive the amounts received for alliance partners.

The income from other non-profit organisations show marked fluctuations. This is partly due to the effect of the timing of income recognition. The results of 2018 have been disappointing, requiring us to rethink our approach. Generation of income from foundations and the private sector remains an important focal point of our fundraising efforts.

## Appropriation of result

The result of the financial year 2018, is €237K positive. The executive board proposes, with approval of the supervisory board, to appropriate the result for the year, in accordance with the overview provided in the Statement of Income and Expenditure on page 61-62 and the explanation in note 4.

## After balance sheet date information

There have been no material post balance sheet events, which would require adjustment to the financial statements of Simavi for the year 2018.

Amsterdam, April 26, 2019

### Executive board

Ariette Brouwer

### Supervisory board

Michiel de Wilde (chair)  
Mirjam Bakker (vice-chair)  
Laura de Graaf  
Willem van de Put  
Jeroen Wels

## Other information

### Appropriation of result

According to article 16.5 of the articles of association of Simavi, the Supervisory Board approves the annual accounts drawn up by the executive board. The annual accounts include a proposal for the appropriation of the result for the year 2018. The appropriation of result takes the imposed restrictions on spending by third parties into account.



## Independent auditor's report

To: the executive board and the supervisory board of Stichting Simavi

### Report on the financial statements 2018

#### Our opinion

In our opinion, Stichting Simavi's financial statements give a true and fair view of the financial position of the organisation as at 31 December 2018, and of its result for the year then ended in accordance with the Guideline for annual reporting 650 'Charity organisations' of the Dutch Accounting Standards Board and the provisions of and pursuant to the Dutch Standards for Remuneration Act (WNT).

#### What we have audited

We have audited the accompanying financial statements 2018 of Stichting Simavi, Amsterdam (hereafter: 'the organisation').

The financial statements comprise:

- the balance sheet as at 31 December 2018;
- the statement of income and expenditure for the year then ended; and
- the notes, comprising the accounting policies and other explanatory information.

The financial reporting framework applied in the preparation of the financial statements is the Guideline for annual reporting 650 'Charity organisations' of the Dutch Accounting Standards Board and the provisions of and pursuant to the WNT.

#### The basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing and the Audit protocol WNT 2018. We have further described our responsibilities under those standards in the section 'Our responsibilities for the audit of the financial statements' of our report.

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

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### *Independence*

We are independent of Stichting Simavi in accordance with the 'Verordening inzake de onafhankelijkheid van accountants bij assuranceopdrachten' (ViO – Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence requirements in the Netherlands. Furthermore, we have complied with the 'Verordening gedrags- en beroepsregels accountants' (VGBA – Code of Ethics for Professional Accountants, a regulation with respect to rules of professional conduct).

### ***Compliance with anti-accumulation provisions WNT not audited***

In accordance with the Audit protocol WNT 2018 we have not audited the anti-accumulation provisions of article 1.6a WNT and article 5, paragraph 1 (j) Uitvoeringsregeling WNT. This means we have not audited whether or not there is a breach of anti-accumulation remuneration standards resulting from remuneration for a possible employment as a high-ranking official of other WNT-entities, nor have we audited if any related disclosure requirement are correct and complete.

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

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

- the report of the executive board;
- the report of the supervisory board.

Based on the procedures performed as set out below, we conclude that the other information:

- is consistent with the financial statements and does not contain material misstatements;
- contains the information that is required by the Guideline for annual reporting 650 'Charity organisations' of the Dutch Accounting Standards Board.

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

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

The executive board is responsible for the preparation of the other information, including the directors' report pursuant to the Guideline for annual reporting 650 'Charity organisations' of the Dutch Accounting Standards Board.

### ***Responsibilities for the financial statements and the audit***

#### ***Responsibilities of the executive board and the supervisory board for the financial statements***

The executive board is responsible for:

- the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 650 'Charity organisations' of the Dutch Accounting Standards Board and the provisions of and pursuant to the WNT; and for
- such internal control as the executive board determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

The supervisory board is responsible for overseeing the organisation's financial reporting process.

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

Our responsibility is to plan and perform an audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence to provide a basis for our opinion. Our audit opinion aims to provide reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high, but not absolute level of assurance, which makes it possible that we may not detect all misstatements. Misstatements may arise due to fraud or error. They are considered to be material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

A more detailed description of our responsibilities is set out in the appendix to our report.

Amsterdam, 29 May 2019  
PricewaterhouseCoopers Accountants N.V.

Original has been signed by M. van Dijk RA

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## **Appendix to our auditor's report on the financial statements 2018 of Stichting Simavi**

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In addition to what is included in our auditor's report, we have further set out in this appendix our responsibilities for the audit of the financial statements and explained what an audit involves.

### **The auditor's responsibilities for the audit of the financial statements**

We have exercised professional judgement and have maintained professional scepticism throughout the audit in accordance with Dutch Standards on Auditing, the Audit protocol WNT 2018, ethical requirements and independence requirements. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. Our audit consisted, among other things of the following:

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

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

## **COLOPHON**

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