

ANNUAL REPORT 2020

Education in lockdown



169,512
children reached with
proper schooling



6,912
youth trained



3,607
teachers
trained



School radio broad-
casts for millions of
students and parents



CONTENTS

Message from our Executive Director **3**

1 Why we do what we do **4**

2 How we do what we do **5**

3 Our work international **7**

4 Exchange with Dutch education **15**

5 Our supporters **17**

6 Our people **21**

7 Governance **25**

8 Looking forward **31**

9 Financial report **33**

Appendices **53**

Colophon **56**



MESSAGE FROM OUR EXECUTIVE DIRECTOR



Affected

Many people ask me whether I had not imagined my final year to be entirely different. In September 2021, I will retire from Edukans, which means this will be my last foreword in the annual report. And indeed, I never expected my final year to be like this. Especially where it concerns the worldwide negative effects of the COVID-19 crisis on education and on the chances to offer students a future with as many prospects as possible. That affects me, no matter if it concerns the welfare of children and young people in the Netherlands or their peers in developing countries. It saddens me to see how much can be lost in such a short time.

At the same time, the crucial role of education had never before been so apparent to people across the world!

And: it has never before been so vitally important for students, their parents and teachers to be kept up to the mark as it has been this past year. In close collaboration with our colleagues we started large-scale regional radio campaigns called 'Your Teacher on the Radio'. For several months, we provided school radio broadcasts on a daily basis. Teachers contacted local communities, assisted with home-schooling and encouraged parents to make every effort for their children to return to school. This enabled us to at least stay in contact with our target group.

I am proud of the speed at which we were able to offer an alternative, albeit on a modest scale. In rural areas, radio proved to be the best tool to reach as many teachers, students and parents as possible. The response on the broadcasts was huge and this initiative evidently provided for a great need. Fortu-

nately, in large part schools have reopened now, but it is still a challenge to get everybody to go back to school.

Besides it being a year of finding alternative ways to carry out our programmes, 2020 was a year of reflection for Edukans. The effects of COVID-19 confirmed that we need to invent alternative ways to (continue) achieving an impact on a worthwhile scale. Besides our characteristically personal Edukans approach of training and schooling, we also look at sustainable improvement of quality of education in developing countries. How can we support a local educational system to become more autonomous? Which tools do we have available to achieve this? What more can we offer teacher-training institutes and how can we use new and existing media as increasingly effective means to share knowledge with

teachers? Building local knowledge and skills are at the core of this. And besides substantive and financial support to partners in education, we will also make additional efforts to achieve local development and distribution of supporting teaching materials.

It is true, I had expected my final year at Edukans to be different. At the same time, it resulted in a great display of resilience and creativity from everyone. The effort made for good-quality education for disadvantaged groups will continue, applying existing and new methods. You are responsible for making the work of Edukans possible and with your support this will go on. This is why I say goodbye to this wonderful organization with great confidence and sincere gratitude.

Ron Rijnbende, executive director



1 WHY WE DO WHAT WE DO

Education, the chance of a lifetime

Good education is not only the key to sustainable development, investing in children is also highly effective. One year of additional education will result in 10% more income later in life. And this will be your entire life! Relevant education also ensures people are healthier and encourages equality between men and women.

OUR MISSION

We create worldwide opportunities for children and young people to be able to shape their future with confidence.



2



David (15 years), student at the Gambaga Junior High School, in the North-East Region of Ghana.

HOW WE DO WHAT WE DO

It became an educational crisis the world had never seen before. The COVID-19 pandemic shut down the world. And education along with it. Schools closed in 191 countries and 1.6 billion students could no longer attend class. A closed school has disastrous consequences, particularly for children in developing countries. An exceptional year such as this requires an exceptional strategy. Our mission to work on good-quality education demanded a different approach in 2020.

Education in lockdown

The question is how do you provide quality education when the schools are closed? For many students in developing countries, a closed school means their development of knowledge (and their life) comes to a standstill. In rural areas without internet and without parents who are able to assist, home schooling is not an option; many parents never attended school themselves and they have no idea how to support their children in the best way possible. Our concerns went further than merely learning disadvantages. School is also a safe and social environment for children. The longer schools are closed,

the greater the chance that children will not return to school once they reopen because of all the risks they run. More than ever children were made to work. There was hardly any supervision on abuse or violence and many young and vulnerable girls were at risk of becoming pregnant. Furthermore, in the countries where we work, we also saw an alarming rise in the number of child marriages.

'Edukans wants all the children to return to the classroom as soon as the school open'



Leave no one behind

Besides maintaining contact with the communities where we are active, our focus in 2020 was also on ensuring a safe return to school for all students. Our efforts towards this included reaching children, young people and their parents through educational radio broadcasts during lockdown. The goal was to have as few dropouts among students as possible. School radio ensured that children continued to take classes and parents continued to prioritise education. Whenever possible, we supported schools with reopening in a proper and safe way. We assisted in dealing with learning disadvantages, but also in dealing with the stress caused by the crisis among both students and teachers.



Edeesi (10), student at Mitole Primary School, Chikwawa (Malawi) listens to school radio.



The best education

The greatest challenge for education in developing countries is that the quality is insufficient, causing children to dropout early or leave school without being able to read or write. Edukans therefore works on the best possible education for children and young people. This is because only with quality education will they have the chance to successfully complete their school careers and develop themselves. Both in primary education and in vocational education Edukans undertakes to provide a safe learning environment, properly trained and motivated teachers and a solid school management, in order to increase the resilience of children, the involvement of parents and training courses for young people in fields where work is in demand. These are all success factors that contribute to a child succeeding in school.

The interventions from Edukans to improve education have three important elements:

1. The performance of a **local needs assessment**. These assessments help us

to gain insight in the local context and to implement, adjust or develop our targeted approach.

2. **The provision of training courses**. We train both teachers and children in a parallel: children are trained in 'social emotional learning' and teachers are trained in 'Teaching with Impact'
3. Through **monitoring & evaluation** we measure our impact by way of IATI-approved systems.

This approach makes the interventions scalable (a so-called 'package') and flexible (adjustable to the context).

Together, for more impact

Edukans improves education through interventions that empower the local educational system. We also provide guidance to local social organisations in their efforts for better education. After all, it is up to the people to point out what needs to be improved, but also how to address this in consultation with the government, for example, in order to achieve scalability and sustainable change.

Our strategy aims to reach as many children and young people with quality education. In order to increase our impact, Edukans has local offices in four focus countries: Ethiopia, Kenya, Malawi and Uganda. These national teams carry out programmes, monitor, lobby for better education and raise local funds. In our focus countries we distribute methodologies and the (training) content

developed alongside it as widely as possible at all teacher-training institutes and institutes for vocational education. In 2020, our local offices expanded their role as consultation partners of the governments in their respective countries. For example in Malawi, where we took part in talks with the Ministry of Education regarding the reopening of schools. In other countries we work on strengthening the capacity of local partner organisations and we make our methods available to educational organisations and governments. Our strategic partnerships enable us to realise our objectives on a larger scale and reach more students.

To a world free from poverty and inequality

In our efforts to achieve good-quality education for all, we work on the realisation of the Sustainable Development Goals: 17 goals to make the world a better place in 2030. With under ten years to go, the clock is ticking. Edukans supports the following goals:

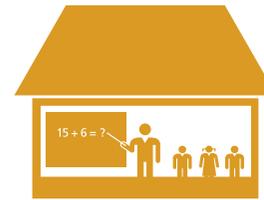


3



OUR WORK INTERNATIONAL

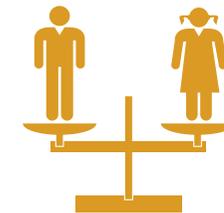
High quality primary education:



↑
2,325
teachers
trained

↑
129,041
children reached

Equal education opportunities for boys and girls:



← **1,250**
girls and boys
reached

Jobs for youth:



↑
335
teachers
trained

↑
6,912
young people
followed a vocational
training

Refugee education:



907 →
teachers
trained

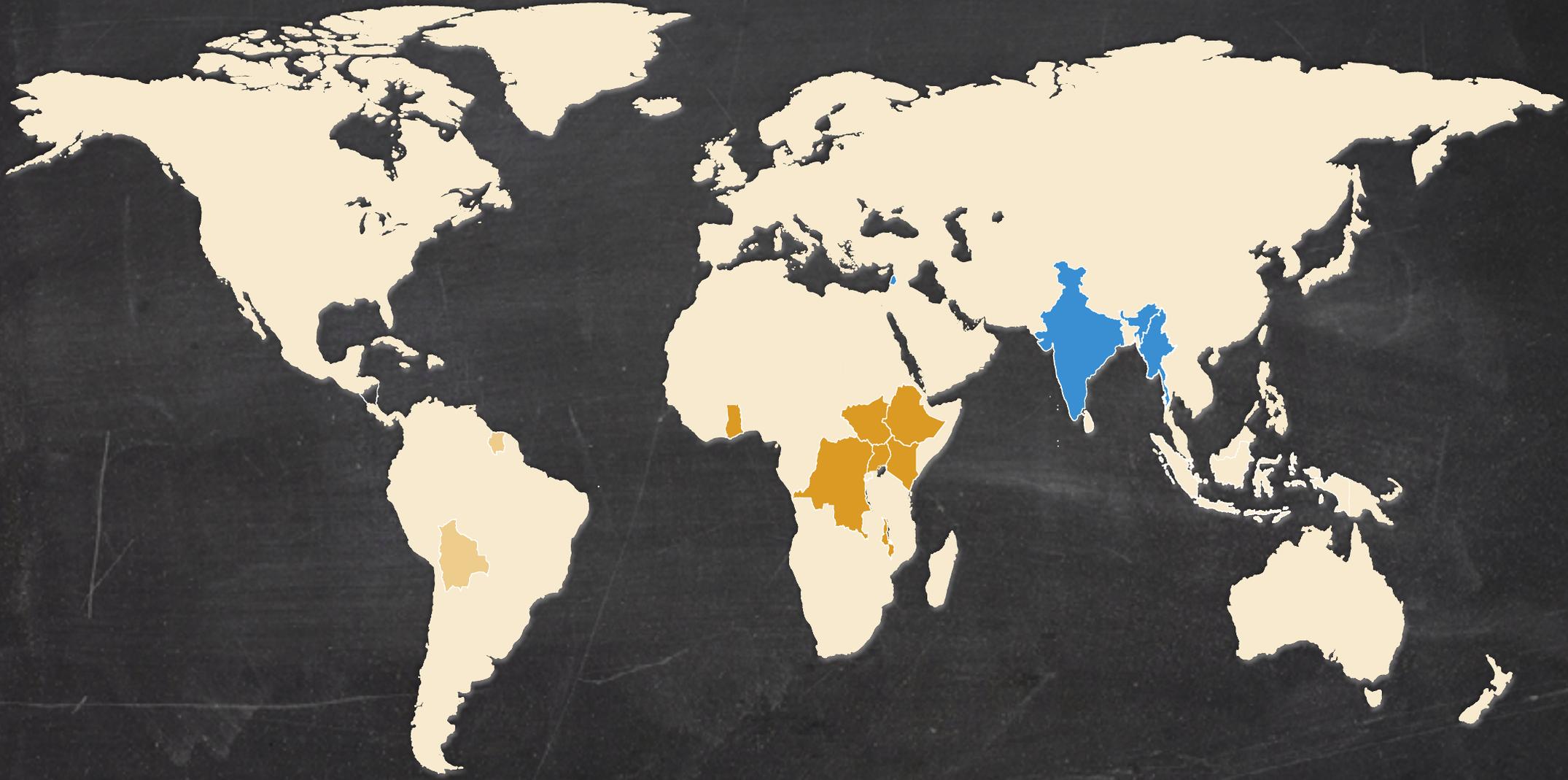
← **39,221**
child-refugees
reached



our school radio broadcasts were heard by millions of children, young people and their parents



In 2020 we worked on 58 projects in 12 countries.



Education in lockdown: keeping children and parents up to the mark

The consequences of closed schools are enormous for students in countries where education is not self-evident to begin with. For these students, schools are the best chance they have for a good future. However, it is also their lifeline, a safe place where you learn how to stay healthy and where you learn how to stand up for yourself. In 2020, closed schools made vulnerable children even more vulnerable. Young people would lose their internships or their jobs, which was a disaster considering that many of them not only had to provide for themselves but also for their families with whatever income they received. The result: an already tight labour market became swamped with even more young people, without the proper qualifications or skills. From providing quality education, Edukans switched to what we referred to as the corona response: ensuring that children and young people do not become school dropouts but are able to safely return to school.

School radio

It is an undeniable fact that contact, continuous classes and care are of vital importance. So how do you approach this, particularly in countries where many have no access to the internet? The answer is as simple as it is effective: radio. Just about every household has one. Starting in spring, Edukans provided special school broadcasts in Ethiopia, Ghana,

Malawi, Kenya and Uganda, where children and young people were taught to methodically complete their lessons in language and arithmetic, but they also received instructions on how they could continue to remain engaged with school and remain healthy and safe in this time of COVID-19, while working from home. This was done with radio classes in the local language by local teachers with specific training, including interviews with students and parents and continuous attention for the importance of education, with a view to inspire both students *as well as* parents. Supportive tips were added through text messages and a special helpline for questions and personal individual contact was made available.

Because of school radio it was possible to get in contact with children, young people and parents who were difficult to reach and to keep them up to the mark. This helped to

lower the threshold to return to school in due course. Millions were glued to their radio and the programme received the compliments from education ministries in the countries in question. However, it was the impact at community level that was particularly impressive. Because of the broadcasts, local chiefs were prepared to make their compounds available for classes in small groups. Parents, many of whom had not enjoyed any education themselves, approached teachers to ask for help with home schooling. Teachers experienced a positive boost because of this: they were still able to make a difference in the lives of their students. The success resulted in 14 of the radio stations that broadcast the programmes to increase the number of broadcasts beyond the number they had purchased and to make them longer as well.



"My children learn every day now"

"Until the start of the radio broadcasts, my children did not do any schoolwork at all. I had no idea how to help them. I have never been to school myself." Adam Abdul Aziz, Ghanaian father of four, is happy that his children are learning at home instead of hanging out in the streets and getting into all kinds of unsafe situations. "The broadcasts are very instructive. Now I remind my kids that they have to study, I monitor their daily schedule and I am in contact with the teachers about homework."



Back to school

After spending no less than 10 months at home in some cases, the first students were allowed to return to school at the end of 2020. With a special COVID-19 return-to-school package, Edukans supports schools in getting the students back to school safely. Schools are advised to observe proper hygiene and maintain social distance. Where necessary, Edukans also assists with hygiene products like soap, buckets and face masks. We pay special attention to the social and emotional well-being of children to increase their resilience. With psychosocial support, we help students *and* teachers to deal with tensions and stress caused by the COVID-19 crisis.





Finally, we help teachers to handle the learning disadvantages resulting from the students missing out on school. Incidentally, in schools where teachers had been trained by Edukans in the past, we saw that such

teachers were better capable of supporting the students, because the difference of the level of students and how to deal with this as a teacher is something we always focus on in our training courses.

Case: Keeping young people in school

Arranged marriages and teen pregnancies are a great concern in many countries where we operate and are among the main reasons why girls drop out of school. The COVID-19 pandemic caused an alarming rise in the number of teenage pregnancies, for example in Malawi, where a 40%-increase was recorded. An additional contribution to our corona-response by the Mastercard Foundation enabled us to provide students of 16 secondary schools with course material to be used at home during the lockdown. This course material taught them to remain resilient, also during this crisis. Mbumba (17 years old) says: "The stories in the textbooks to say 'no' to boys and even to my own family, when the issue of marriage was raised. Despite the crisis and the fact that we were unable to attend school, I never lost faith in myself. I have the same dreams and I am determined to make them come true!"



Coalition

Since 2020 Edukans participates in the UN-ESCO global education coalition to protect the right to education during unprecedented disruption and beyond, caused by amongst others the COVID-19 crisis.



High quality primary education

| | Project results 2020 |
|--|----------------------|
| # of children reached with better education | 129,041 |
| # of teachers trained | 2,325 |
| # of trained parents' councils and school boards | 1,087 |
| # of school leaders trained | 640 |

In 2020 we worked at 1,389 STAR schools, an increase of 120 schools compared to 2019. Yet still, in the past year we reached fewer children and young people with quality education than projected and for a shorter period as well, due to the schools being closed. In most countries, schools were closed between March and October.

[One programme that started in 2020 was Teaching with Impact](#)

In this programme, Edukans works together with Correctbook and blueTree Group and financing is provided by *Nederlandse Postcode Loterij*. In Sub-Saharan Africa less than

7% of the children is able to read properly when they exit primary school. A change is brought about by this programme, as it combines innovative, locally produced educational resources for students with training for their teachers. The erasable notebooks from Correctbooks give students the opportunity to practise endlessly - and allows for them to make mistakes! The notebooks strengthen the learning process considerably and for teachers it is a powerful tool to deal with differences between students. Edukans developed a training course for teachers which will help them provide optimal guidance to students when it comes to this new form of





Education for child refugees

| | Project results 2020 |
|---|----------------------|
| # of children reached with better education | 39,221 |
| # of teachers trained | 907 |
| # of schools involved | 134 |

Forced displacement and armed conflicts disrupted the education of millions of children and youth. Refugee children have been hit

particularly hard by the spread of COVID-19. Distance learning modalities for displaced students are usually not in place.

learning. The first training courses were held online in Ghana in December 2020. Production and distribution of the first Correctbooks has been postponed due to the COVID-19 pandemic and is now scheduled for the spring of 2021. Our aim is to reach 5 million children in Ghana, Ethiopia, Kenya, Uganda and Malawi by 2025.

In 2020, we started with sustainable education in Malawi, in the fight against climate change. In 20 'Eco-star schools' the STAR school programme not only helps 20,000 students to enjoy better classes, they also learn how to take proper care of the earth. The students address environmental issues in and around school in microprojects. The issues

to address are selected by the students themselves, in the student parliament. Local communities are closely involved with the microprojects, which also generate financial income for the school.

The use of the EDU Q-card really took flight in 2020. The EDU Q-card is a web-based tool developed by Edukans to assess the quality of education and is based on our STAR school model. It empowers schools to take the lead in improving quality of their education. A strategic collaboration with World Vision makes it possible to roll out this tool in Uganda in hundreds of schools rather than the 80 schools for which this was projected.





Case: Solar radios

Allowing all students to learn in schools or at home, Edukans Ethiopia and DEC have been developing Audio Lessons for Afar host communities and refugee children in response to the educational impact of COVID-19, with the financial support of UNICEF in collaboration with the Afar Education Bureau. We bought solar radios that students could use to follow the lessons. We were able to lobby with UNICEF and REB to upscale the Audio lessons for all subjects and Afar children in the coming periods.

Edukans provides displaced children and youth with good quality schooling and makes them resilient. We provide temporary learning structures, we train teachers (face to face as well as online), we lobby for certification and work closely with parents to get children into school and to keep them there. Our well-being programmes, including Social and Emotional Learning, make students feel accepted. It creates confidence and prepares learners to succeed in school, work and life. Through Art and Music the Edukans programme helps children and youth affected by serious stress to find new ways to share their feelings and experiences.

In Ethiopia we implemented an integrated education programme for Ethiopian schools and Eritrean refugee schools. We trained

Ethiopian Teacher Training Colleges online in Art education and - after schools reopened - in Back-to-School. We also involved parents to support their children's home schooling.

In Lebanon we supported local organisations to make education possible for Syrian child-refugees and young people in similar situations. We trained Syrian teachers to become trainers of active learning in refugee schools. Each year refugee students in Lebanon aged 14-20, travel to Syria to take their exam in Damascus. In 2020, 82% of the Syrian refugee students in Lebanon passed the exam, compared to 65% of the students living inside Syria, which is a great success. The Edukans music centre in the Ein-al-Hilweh camp is fully operational.

In Myanmar we trained educators from the Lutheran World Federation in student centered learning. In turn LWF staff trains government teachers and Rohingya Muslim teachers living in IDP (internally displaced

people) camps using the same method. The project brings together Buddhist and Muslim teachers to improve the quality of education in their respective schools, as well as to learn from each other.



Sem Sem (11): "Now that our teachers have taken training courses, we are allowed to work in groups more often, which is great fun! Later, I want to be an engineer, so that I can build new houses in my village."



We fight for equal rights

Those who stand firm will have better opportunities for the future. But as a teenager, how do you make the right choices for later? A proper education is vitally important for this. To make girls and boys resilient has always been anchored in our programmes and also was an important part of our radio broadcasts and our back-to-school programme. Here is an example: to empower vulnerable girls in Malawi, with help from the European Union and with input from several local partners, Edukans provides training and advice to increase their enrolment, retention and completion of their education.

We also trained 40 teachers in India in developing a curriculum for Comprehensive Sexuality Education (CSE), resulting in positive outcomes for their 1,250 students.

The story of Mervis (12 years of age, Malawi)

The outbreak of the COVID-19 virus caused the life of Mervis to be shaken to its core. "From one day to the next, everything changes. I was home all day, I wasn't allowed to go near other people and I had to do chores. I was worried about my future, but learning was not possible, actually. Normally, the teachers will help you. They explain the meaning of difficult words or how to solve a complex equation. At home, I had to find out everything myself, my parents had no time to help me."

It was the most unfortunate time for Mervis, because the school closed just one week before her final exams of primary school. "I had spent a lot of time preparing, it cost me quite a few sleepless nights. I really wanted to do well, because I want to become an engineer. The radio broadcasts gave me confidence and I received some good tips. The programme was helpful to me, because now I can return to school, while some of my friends became pregnant."



When the schools reopened, Mervis was not the only student who was uncertain about her exams. Therefore, besides making up for lost time, schools in Malawi also spent additional time on addressing tensions and stress that students might experience after spending such a long time at home. For Mervis it all worked out well: she was able to take her exam and ... she passed!

Vocational and skills training for young people

| | Project results 2020 |
|--|----------------------|
| # of youth trained in skills | 5.697 |
| # of youth stating to be (self-)employed | 1.215 |
| # of teachers trained | 335 |
| # of businesses involved | 97 |
| # of training providers involved | 32 |

Edukans works on the training courses 'jobs to aspire': jobs that are in demand and will allow young people to earn a sustainable income for themselves.

The gap between the haves and the have-nots is widening even more during the pandemic. Marginalised young people with no access to internet, computers or mobile phones were left behind when online education took flight. Beneficiaries from our skills projects, ended up at home. Previously trained young people that were already working in hotels, restaurants and beauty care, for example, lost their jobs due to the COVID-19 pandemic.

Besides actual teaching and learning in schools, work-based learning opportunities such as apprenticeships, were under huge pressure. The same was true for actual job placements of young TVET graduates in companies, simply because companies were forced to scale down and reshuffle human resources and hiring interns or new employees was not a priority.

Together with our partners we looked at whatever we could do. The Learn4Agribusiness project in Uganda where youth are trained to become farmer entrepreneurs went ahead, obviously with due observance of all protective measures. In several contexts, we could reach young people and their specific concerns via the radio broadcasts. With all the various training courses that also continued to take place, we were able to adapt to a





changing reality and provided online training or in a blended setting and we were still able to train 5,697 young people, despite the pandemic. We are proud of the way in which our partners still managed to reach students. Nairobi, for example, our Kenyan partner who uses ICT as a tool to help young people escape the slums of Nairobi, sent its students

downloadable videos through WhatsApp to be able to follow the lessons and ensured that these students received access to the internet for this. At the Manq'a cooking school for youth in Bolivia, chefs gave workshops through Facebook and even tests were taken digitally: through Zoom students displayed the cooking techniques they had mastered.

Young people start their own enterprise

2020 was the final year of two large projects in Ethiopia, subsidised by the European Union: SINCE (Stemming Irregular Migration in Northern and Central Ethiopia). The two projects are intended to offer young people who wanted to migrate – or who returned after a migration – a chance to build a life for themselves in Ethiopia. Most young people taking part in the project were trained early in 2020 and worked as interns or were ready to start working. When everything came to a standstill, we helped these youths to set up microenterprises. For example, in selling protective materials like face masks. As a result, the projects supported more young microentrepreneurs on their first steps towards setting up a business, than originally intended. Both projects were evaluated very positively and particularly the Lifeskills curricula and accompanying teacher training courses that were developed specifically for these contexts were much appreciated, as was the capacity building that the projects managed to accomplish in the Edukans method 7-steps to WORK.

New partnerships

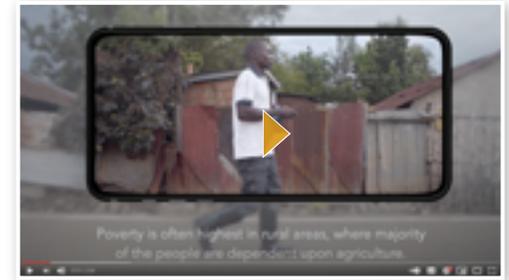
In order to reach more youth with good vocational education, Edukans aimed to enter into new strategic partnerships in 2020. Edukans, together with partners War Child and the Norwegian Refugee Council are improving industrial training for increased food and nutrition security for refugees and host communities in Uganda. This project is run in partnership with the NUFFIC foundation.



And in Uganda we offer 920 (former) prisoners a perspective for the future. Due to years of conflict in this country the youth are now missing out on the chance of an education or a job. Poverty causes young people to become part of the criminal circuit much sooner. Rather than making these vulnerable young people more vulnerable, Edukans and its partner Advance Afrika ensure that after their release they are able to start their own business and earn their own income.

Lobby for better chances

The Civic Engagement Alliance (CEA) was funded by the Dutch Ministry of Foreign Affairs. Through this network and cooperation Edukans trained (young) farmers to lobby for their interests.



The programme, that ended in December 2020, proves that the lobby is successful. For example, in Uganda the lobby succeeded in ensuring training an additional 7,000 extension workers in agricultural skills.



4



EXCHANGE WITH DUTCH EDUCATION

In 2020 we reached 4,411 students, 98 teachers and school leaders in 4 schools with our exchange programmes in the countries that we travelled to.

The exchange programmes of Edukans connect teachers and students from all over the world with each other. The exchange of knowledge and experience provides a valuable contribution to better education.

When the COVID-19 virus broke out in March, we were forced to shut down most of our planned activities for 2020. Travelling was ill-advised and for schools in travel destinations it was not possible to supervise the exchange. This is the reason why the impact we were seeking to achieve with our exchange programmes was much lower and the year was mainly spent on trying to find new forms of exchange.

From these schools, 44 students and 16 teachers guided by trained volunteers, travelled to Ethiopia in February. During the journey, the participants from both countries realised how important it is to have good quality education, but especially also that you can greatly affect this yourself. Despite the language barrier - Ethiopian schools increasingly teach in the local language – it was possible to exchange many ideas with each other.

Going Global

Going Global is our exchange programme for secondary education. In 2020, we had 32 schools from the Netherlands that partici-

When it turned out that we would not be able to physically get together in 2021 either, we developed an alternative programme.



Case: Loraine and Siifan

Just before the lockdown, Loraine Olthuis (17) travelled to Ethiopia with Edukans Going Global. "This is a chance of a lifetime, so that's why I was so eager to go. With Going Global you spend a while living among the Ethiopians and you really get to know them. Like my buddy Siifan. Despite the fact that her English was poor, we had that bond. I heard that Siifan's school is still closed. She is really sad about this. Fortunately for Siifan and her classmates, they had the radio broadcast lessons from Edukans. Still, she would much rather be in school. After the trip, I myself went to school for 3 weeks, then the school closed. I'm afraid I'm running behind a little bit, so I'm happy that I can go again."



Loraine meets Siifan.

World Teacher

World Teacher is the Edukans programme for the professionalisation of (near-)teachers and school leaders. During the 15-day trip, meeting colleagues and mutual learning are the key elements.

At the start of 2020, we had 70 education professional from the Netherlands, trained and well, ready to make the journey of their lives to Malawi, Uganda or Suriname. Because of the pandemic, the trips were cancelled, as were the ones that had been scheduled to

Ghana and India in autumn. It was a huge setback for these travellers and their colleagues in the countries of destination. Edukans is extremely grateful for the commitment of the World Teachers. A majority of them chose not to cancel their participation, but to continue their support for Edukans.

World Teacher also has an online exchange programme under development, with teachers and school leaders in countries like Ghana, Uganda and Suriname.

DARE2GO

Students and young professionals do volunteer work for a period of at least 10 weeks with the Edukans programme DARE2GO in Africa, Latin America and Asia. Young education professionals share their knowledge and experience with colleagues in the countries they travel to. Students will experience living and working in a different culture and will gain skills for life.

In February, 3 participants travelled to Malawi, to work at a secondary school. Unfortunately, they were forced to break off their trip early because of the pandemic and the rest of the journeys for 2020 were cancelled.

The financial proceeds from the exchange programmes are set out in [chapter 5. Our supporters.](#)



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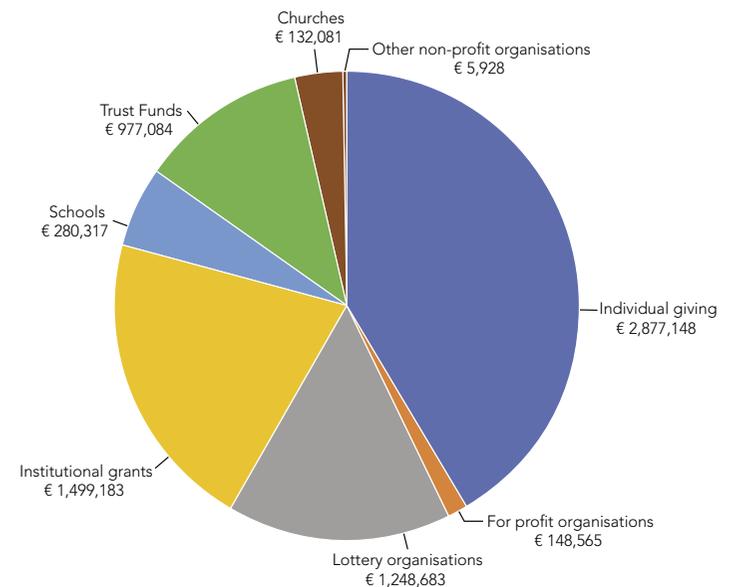
In August Gerard Pieterse (middle) and his team started their 2,500km ride from Venlo to Santiago de Compostella to support education access in the Congo.

OUR SUPPORTERS

In 2020 we raised an amount of € 7,168,989 to give children across the world a better chance.

Our important work, to give children a chance through good education, is only possible with the support from our Dutch and international supporters.

Sources of income



Fundraising in times of crisis

The COVID-19 pandemic not only had a devastating effect on our work internationally, our fundraising suffered huge blows as well. One positive consequence of the crisis in our case was that more than ever, we were able to make it clear how important good education is and what it means if a child does not go to school. After all, all across the world, children stayed at home, also in the Netherlands. Insight in each other leads towards more compassion and stronger alliances.

Institutional donors

In 2020 Edukans saw a decrease and new challenges in institutional fundraising, this was mainly caused by the COVID-19 crisis. With schools closed all over the world Edukans was not able to carry out projects in the usual way and had to adjust and re-invent activities and projects. Towards donors this meant adjusting our proposals to them, resulting in fewer propositions being made. Besides that, many donors made a shift to a more economic and medically-based support for developing countries instead of education, or donor ambitions were put on hold in anticipation of the end of the crisis. Donors also faced reduced budgets and more organisations sent in applications than ever before. Edukans invested in stronger relationships with donors and the effect of this was that donors like the Mastercard Foundation were willing to support, adjust and improve with us during the COVID-19 crisis, to come

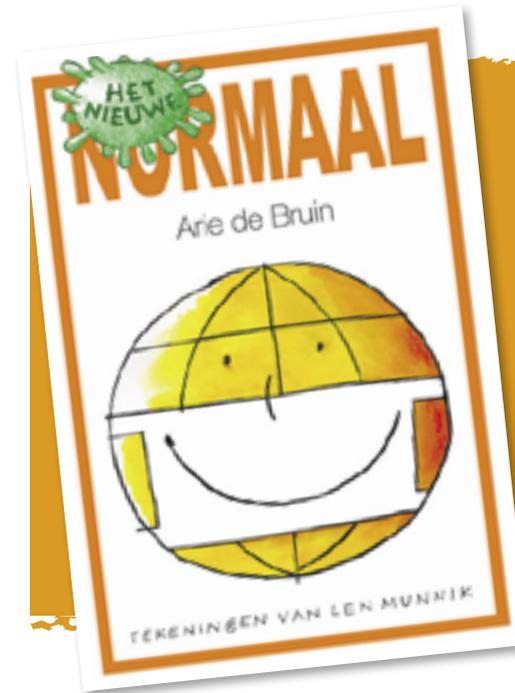
back stronger afterwards. Other institutional donors that supported Edukans projects in 2020 were Education Cannot Wait, the European Union (EU), the Humana Foundation, the Nuffic Foundation and DFID, and we also partnered with UNICEF on several projects, all for a total amount of € 1,499,183.

Individual donors

In 2020, Edukans was able to rely on the support of 42,570 private donors. Over half of these donors provide structural support. In the past year we welcomed 3,702 new structural donors. Despite us not being able to carry out our door-to-door fundraising activities – which is an important source of our structural donations – because of the pandemic, we still managed a 2% rise compared to the year before. One of the reasons for this rise was that we engaged in a number of successful lead campaigns where we introduced people to our work in a way that appealed to them: the ‘What-do-you-remember-from-the-primary-school-test’ and *Groep 3*, a magazine for Dutch parents of new group 3 pupils. The test was taken by over 70,000 people, the magazine was ordered by almost 5,000 people. In 2020, the income from Direct Mail increased and the campaigns that involved activities in connection with education during the pandemic resulted in an increase of the online response by 63% and the total amount of online gifts doubled.

“Edukans is a good cause that I have been supporting for a number of years now, because I firmly believe that the added value of education is highly important. By giving children the opportunity to go to school, they will be able to take better care of themselves in the future. In the current society, an education or a diploma is still the key to proper (paid) employment. By supporting schools, I feel that I deliver a genuine and sustainable contribution to the world and that I invest in tomorrow’s generation.”

Jeannette supports Edukans



Collection of poems

The teacher in a video call, a flag without an exam, the first days in school after a very long time at home: in a series of wonderful poems, Edukans World Teacher Arie de Bruin tells a tale of education in the Netherlands during COVID-19. Arie donates the proceeds from this collection of poems entitled ‘Het Nieuwe Normaal’ (The New Normal), with illustrations from Len Munnik, to the corona projects of Edukans. After the third print, the counter is at almost 20,000 euros.



Campaigns by programme participants

The journeys of World Teachers and DAR-E2GO-youth could not be carried out in 2020. This had a considerable negative impact on our income. Usually, participants will conduct campaigns for the educational projects they partake in, either before or after their trip. These campaigns are regarded as individual

gifts, of which there obviously were very few in 2020. It caused our income from individual gifts to drop by 16% compared to 2019.

Schools

Schools in the Netherlands were also closed for many weeks. Understandably, campaigning for Edukans was not the highest priority.

Even in these extraordinary times, some of the 31 schools that participated in our Going Global programme still managed to draw attention to the importance of better education worldwide and they succeeded in raising some significant amounts of money for this. The rise of income that was budgeted for our newest school campaign for primary education, *Schoolmaatjes*, did not materialize. Despite all the efforts that were made, we were unable to successfully market this

campaign. COVID-19 and the arduous task that also the primary schools in the Netherlands faced played a role in this as well.

Churches

Every year, Edukans is able to rely on the commitment and support of churches in the Netherlands. In the past year, Edukans received € 132,081 through various church communities and church organisations.

Case: Raising funds during COVID-19

Ineke van der Sar has been the driving force behind the charity campaign of Rijnlands Lyceum: Actie Paardenkracht. In this extraordinary year of COVID-19, this secondary school in the town of Oegstgeest embarked on its campaign for Edukans for the 18th time. "Our school may well have been closed, but the funds just kept on flowing in."



"Sometimes it's quite difficult to explain to students how hard it is if you can't go to school. That almost sounds like a party to them. But then suddenly, they were confined to their homes themselves. It may have been fun at first, but pretty soon it wasn't anymore. Especially in this second lockdown, children literally and figuratively became tired of it. Normally, students would walk through the corridors, casually asking me questions about their choice of subject combination or their choice of studies. Now they had to email me or call me on the phone.

We had to change the course of our campaign. We always want the students to put their shoulders to the wheel, but due to COVID-19 it was impossible to do chores for family members. I came up with the fundraising activity *Van Oegstgeest naar Oeganda* (From Oegstgeest to Uganda). Coincidentally, that is a distance of exactly 10,000 kilometers! Students thought up the most fantastic ways to cover fictional distances for money. They scootered, hoovered a kilometer and picked trash. While the campaign was underway I thought to myself that we should be happy if we can raise 10,000 euros. But then the money kept flowing in. Sometimes I would check the campaign website 3 times an hour. At the moment the counter is at 21,688 euros. It's just amazing how teachers were able to motivate their students for this campaign."



Nationale Postcode Loterij

The Nationale Postcode Loterij of the Netherlands has supported Edukans since 2014. In 2020 we received an impressive amount of € 500,000 for our work. We started Teaching with Impact in 2020, a programme for which

we received an additional project contribution from the Nationale Postcode Loterij in November 2019, in the amount of € 1,550,000.

Trust funds

We received a total amount of € 977,084 from trust funds in 2020 for the following projects and programmes:

| Trust fund | Donation | Programme |
|-----------------------------------|---|---|
| Dioraphte | € 90,000 | Our work in refugee camps in Ethiopia. Dioraphte also expressed their intention to continue supporting this project for another four years from 2021 onwards. |
| EO Metterdaad | € 23,126 - Apart from this, € 12,876 was disbursed by EO Metterdaad after reports from earlier projects were approved. | Our vocational training projects in Kenya. |
| Tony Chokolony Foundation | € 68,286 | The improvement of primary education in Ghana. |
| Sympany | € 42,859 | Textile skill training and production project in Ethiopia. |
| Stichting Fonds Onderwijs Support | € 30,000 | Our work in refugee camps in Ethiopia. |
| | € 30,000 | Our work in refugee camps in Lebanon. |
| Stichting CCHO | € 20,000 | Vocational training of young farmers in Uganda. |
| | € 20,000 | Vocational training of young farmers in Malawi. |
| Turing Foundation | € 22,360 | Education improvement in Congo. |

For profit organisations

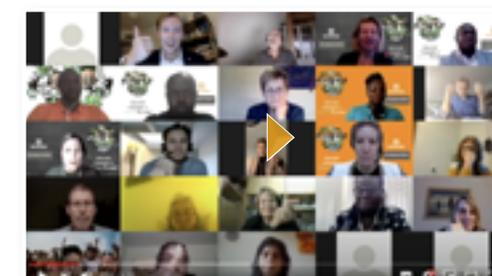
Proceeds increased in 2020 by 31% to € 148,565 due to contributions from a variety of businesses. However, working together with the corporate world is also beneficial for Edukans in a different way. Staff from companies that support us, such as Noordhoff Uitgevers B.V. and Springest B.V., sympathise with the work we do and they commit themselves personally. One example of a company that supports us with their expertise is Quoratio. Within the scope of socially responsible business practices, this company commits its financial experts to Edukans. Another heart-warming campaign was #BikingForCongo, an initiative by Gerard Pieterse, Director of People Development at Canon. The bike ride over 2,500 kilometers generated more than only great donations. Training institute Skillssoft was so impressed with the performance of the cyclists that it gave away 2,500 licences for competence-building of Edukans staff, our strategic partners and schools.

Lobby for more support for education

In this year of COVID-19 all eyes were on health and on the economy. Edukans, together with the networks Global Campaign for Education, KROS (Children's rights) and Partos (lobby network of Dutch NGOs) struggled to get development cooperation and the importance of education, especially in times of crisis, back on the agenda of politicians and policymakers. Through several policy briefs, letters and meetings we were able to gain small successes and support for

education from the Dutch government, who in 2020 were preparing for the parliamentary elections of March 2021. Edukans requested politicians and Dutch voters, through several activities in their networks, to pay attention to quality of education as a right for all children. Through support of the CEA (Civic Engagement Alliance), Edukans organised several meetings on the importance of education and training in agricultural or green skills for youth.

Together with youth, NGOs and research institutes Edukans formulated several lobby messages and calls for action directed at the Dutch government and their African counterparts, to take up the opportunities that this sector has to offer, by investing in their educational system.



6



As first female teacher at the Makanjira-school (Malawi), Chifundu is a real role model!

OUR PEOPLE

We give children the chance of a lifetime thanks to the professional commitment of our people at the Edukans headquarters in the Netherlands and our local offices in Ethiopia, Kenya, Malawi and Uganda, our dedicated volunteers and ambassadors.

Edukans is an international, specialised development organisation for education to underprivileged children and young

people, founded in 2002 and established in Amersfoort, the Netherlands.

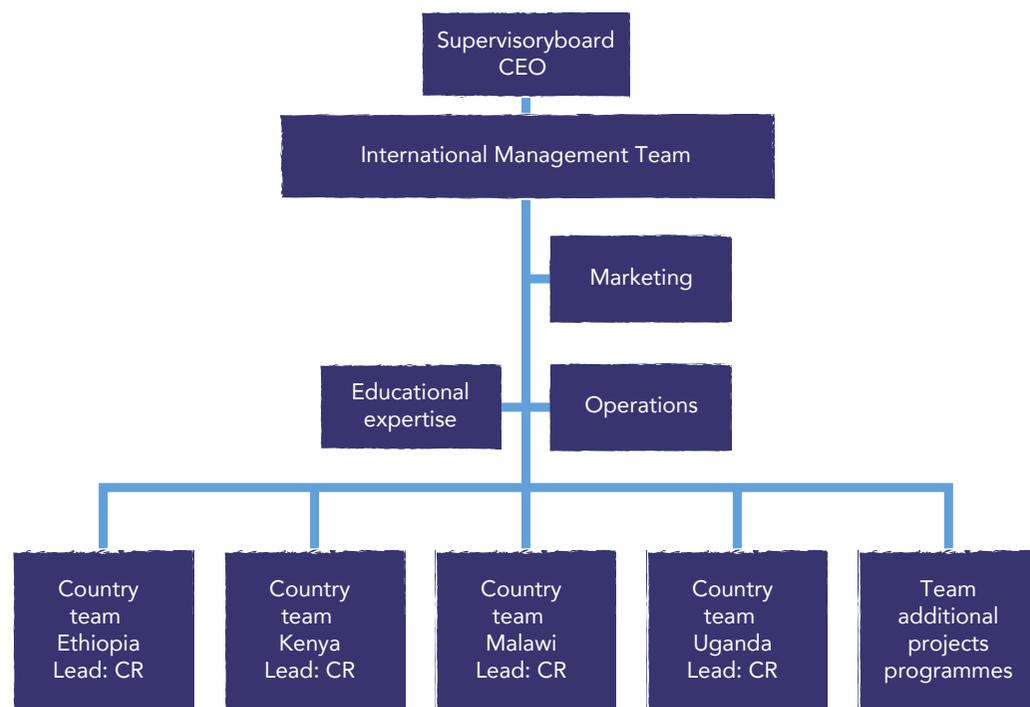
Edukans in the Netherlands

The activities in the Netherlands are mainly directed towards facilitating the country offices and strategic partners of Edukans. Besides this, Edukans develops educational products and services in collaboration with the support teams Operations (organisational support of the country offices), Educational Expertise (offering substantive programme support and product development), and Marketing (aimed at providing support in the field of international fundraising and marketing). Every focus country is supported out of Amersfoort, by a support team that consists of multiple disciplines. As an international organisation we

are accustomed to working digitally and from a distance. The COVID-19 crisis caused this to also become the standard in the Netherlands. Since March 2020, our people have been working from home and where necessary, we adapted our working systems to this.



Organisation chart



International offices

The policy of Edukans is geared towards growth as an international NGO, with its own offices in the four focus countries: Ethiopia, Kenya, Malawi and Uganda. The aim is to have as much capacity as possible in the countries themselves. The country offices provide for programme development and execution and they raise international funds. The year 2020 was marked by further

capacity-building of the country offices. We also completed the ICT integration of the offices (including the Netherlands) and from then on we worked in a joint accounting system. Because of the completion of the SINCE projects in Ethiopia, we bid our farewell to 10 colleagues who were stationed at this country office.

| End of 2020 (versus 2019) | Headquarters | Country offices | | |
|---------------------------|--|----------------------|----|----|
| Number of FTE | 30.7 | 32.1 | 19 | 26 |
| Number of staff | 37 | 36 | 19 | 26 |
| Gender balance | 65% female, 35% male 67% female, 33% male | 37% female, 63% male | | |

Volunteers and ambassadors

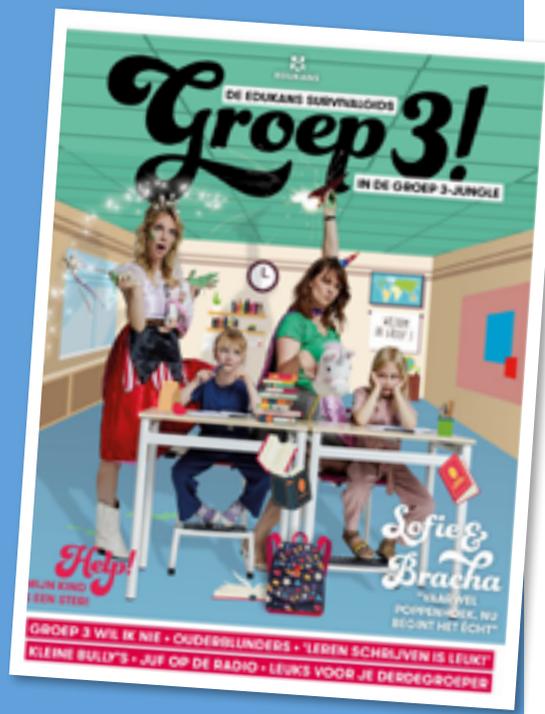
Edukans is delighted with the enthusiastic and unselfish commitment of its volunteers and ambassadors. In 2020, we had 186 volunteers, together committing themselves for 13,360 hours to the Edukans cause, making it possible for children to enjoy better

education,. Our ambassadors Bracha van Doesburgh, Martine van Os, Sofie van den Enk, Nick Schilder, Simon Keizer and Ron Boszhard ensure that an increasing number of people is aware of the importance of education.

| Type | Number | Hours |
|--|------------|---------------|
| Office volunteers | 3 | 784 |
| Going Global mentors | 7 | 1,590 |
| Going Global participants (teachers and videographers) | 18 | 3,888 |
| World Teacher mentors | 9 | 348 |
| World Teacher participants | 76 | 1,824 |
| Volunteer customer relations manager | 29 | 3,216 |
| Dare2Go | 12 | 1,272 |
| E-team | 6 | 72 |
| Expert | 4 | 174 |
| Photographer | 1 | 16 |
| Videographer | 1 | 16 |
| Other | 20 | 160 |
| TOTAL | 186 | 13,360 |



"In the past year, we also had to endure what it's like when children are unable to attend school. I (Sofie) thought it to be unbelievably difficult! Fortunately, we had the online classroom sessions, we were allowed to pick up materials from school and I am also able to read and write in Dutch. It seems so unimaginable, but many parents don't have the opportunity to help their children. And for 1 in 5 children and young people worldwide, not going to school every day is a reality, pandemic or not. All this, while education is the most important driving force for equality available to us to give children the power of opportunity, as economist Barbara Baarsma states. If the contributions from you and me to the work of Edukans would only give 1 child the power of opportunity, wouldn't that be just wonderful?"
Bracha van Doesburgh and Sofie van den Enk in Edukans magazine Groep 3!



Organisational changes and a new agenda

Our mission is to provide as many children and young people as possible with better education. In order to continue to do so, Edukans diligently applied itself to realise a number of necessary changes in 2020 and we came to the decision that we needed to reorganise. On the one hand, this reorganisation was necessary because of the decrease of our income as a result of the COVID-19 pandemic. On the other hand, Edukans is on the threshold of the introduction of a new strategic agenda. An agenda that will ensure we do our jobs with the highest achievable

impact, which requires a different approach to our work. (To view this agenda, refer to *chapter 8. Outlook.*)

Unfortunately, because of both these developments, we were forced to bid farewell to a number of highly appreciated colleagues at the Edukans office in the Netherlands in the beginning of 2021. Obviously, this was far from easy for us, but it was necessary in order to remain a financially healthy organisation that offers as many children and young persons as possible the opportunity to develop themselves.

Supervisory Board

The members of the Supervisory Board of Edukans are appointed for a period of five years and may be reappointed twice. As per 31 December 2020 the Supervisory Board consisted of the following members:

- Mr M.R.J. Rog, chairman, member of parliament for the party CDA and since January 1st Alderman of the city of Haarlem. Field of expertise: education, management experience: former chairman of Dutch Christian Teacher's Union CNV Onderwijs (appointed in 2017).
- Mr drs. A. Holster, member of the audit committee, former chairman of the Executive Board of C.S.G. De Goudse Waarden in Gouda. Field of expertise: education (reappointed in 2018).
- Mr R.W. van Tol, chairman audit committee, former accountant and senior partner at Arthur Andersen. Field of expertise: accountancy (reappointed in 2019).

- Mrs drs. M.C. Verstraeten, Principal at UniC, school for secondary education in Utrecht. Field of expertise: education and international collaboration (appointed in 2016).
- Mr F.J.J.A. Kat, location manager of SintLucas, supervisor of creative talents towards a bright future in the creative industry. Field of expertise: education (appointed in 2017).

None of the members of the Supervisory Board have declared to occupy additional positions which may be in conflict with the membership of the Supervisory Board of Edukans. The Supervisory Board of Edukans has the same composition as the UnieNzv Supervisory Board. The meetings are always held consecutively. Each year, the members of the Supervisory Board receive a remuneration, according to the relevant standards.

Executive board and management

Drs. Ron Rijnbende is the executive director. The executive board and management of Edukans and of UnieNzv are appointed by the Supervisory Board. The authority of the executive director and the relationship between the executive director and the Supervisory Board are laid down in the



articles of association, the Regulations of the Supervisory Board and the Bylaws. Based on the managerial assessment framework and the job description of the director, there are performance reviews with the executive director every year. In 2020, Ron Rijnbende held the following additional positions: chairman General Membership Meeting of *PerspActive*, chairman of *Stichting Rotterdam*, Member of the Supervisory Board of the foundation *Christelijk Sociaal Congres*. The salary of the executive director of Edukans has been determined in accordance with the Code of Good Governance for Charities (*Wijffels Code*), set in scale 16 of the Civil Servants' Pay Decree and is apportioned to Edukans for 60 percent.

Staff Council

2020 was an eventful year, for the Staff Council as well. In March, two members of the Staff Council stepped down and therefore, the council organised elections in February. There were three candidates and the turnout at the elections was high: 83.05%. The new members took up their positions in March.

On 22 June the Staff Council received the Request for a Recommendation for the Restructuring of *UnieNzv*. Following a request from the Staff Council for additional information, it received an amended Request for a Recommendation on 16 July. On 1 October, the Staff Council submitted a positive advice for the request of 16 July. On 16 October, the Staff Council received the Request for a Recommendation for the Reorganisation of *UnieNzv*. On 7 December, the Staff Council gave a negative advice because of



for the Reorganisation of *UnieNzv*. 2020 was an eventful year, for the Staff Council as well. In March, two members of the Staff Council stepped down and therefore, the council organised elections in February. There were three candidates and the turnout at the elections was high: 83.05%. The new members took up their positions in March.

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a legal-technical argument and substantive arguments. However, the Staff Council did agree with the financial urgency underlying the reorganisation.

The Staff Council consulted with (part of) the Supervisory Board four times. Twice this concerned regular semi-annual consultations, one time a member of the Supervisory Board was present at the consultative meeting regarding the restructuring and finally, at the end of November there was a meeting about the profile of the new CEO of Edukans. After the last consultative meeting the Staff Council held a poll among Edukans staff in order to build this profile.

Another important item on the agenda of the Staff Council was working from home as a result of the COVID-19 crisis. The issue of homeworking allowance has also been a

regular topic of discussion. The Staff Council consulted with (part of) the Supervisory Board four times. Twice this concerned regular semi-annual consultations, one time a member of the Supervisory Board was present at the consultative meeting regarding the restructuring and finally, at the end of November there was a meeting about the profile of the new CEO of Edukans. After the last consultative meeting the Staff Council held a poll among Edukans staff in order to build this profile. This process was not yet finalised in 2020.

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UnieNzv

Together with *Kwintessens*, Edukans forms part of the foundation *Stichting UnieNzv*. This foundation is a social enterprise where schooling and education in the Netherlands and in developing countries come together. In 2020 the decision was made to restructure *UnieNzv*. The added value of the umbrella organisation *UnieNzv* for Edukans and *Kwintessens* is declining and a new direction is more suitable for the wishes and strategies of both organisations. This means that as of 1 March 2021, the staff of Edukans are no longer employed by *UnieNzv*, but by the foundation *Stichting Edukans*. Shared facilities such as accommodation and ICT remain intact.



7



Ikram (15), Ghana: "The radio programme taught me how I could study at home. I made my own daily schedule, to make sure I study at fixed times. I'm quite proud of this. I hope my school will open soon, I can't wait! Once it opens, I will immediately help to clean the classrooms. Then I will wash my school uniform and fetch my books for a new beginning."

GOVERNANCE

Lessons learned

Many activities came to a standstill in 2020, due to the COVID-19 crisis. One positive effect of the COVID-19 crisis, however, is that it forces us to think about the vulnerability and the risks of our work in a broad sense.

Scalability and lasting impact

We came to realise that our products, with a high-quality and personal approach to training, are appreciated by users. However, this personal approach often also inhibited the distribution and scalability on a wider scale. At the same time, financiers demand this wider distribution of knowledge and skill. So there is a challenge here as well: how can we create products and services that meet the demand in the various countries in such a way that this wide distribution can take shape? What should we adjust in our mode of operation to be able to reach a larger target group? In order to achieve our ambitious objectives, we must develop our portfolio of ICT applications. Also, solid country offices, combined with a new partner network will contribute to a growth in scale. Working on a

new partner network will also help to realise a long-term lasting impact. We have learned that short-term interventions are not always suited for this. When projects and collaborations continue long enough, schools will also be able to familiarise themselves with our tools and contextualise an education method. In addition to this we must also continue our efforts towards evidence building/building our track record to make our impact more transparent.

Flexibility

The COVID-19 crisis taught us another lesson as well. Specifically, that it is important when faced with unexpected circumstances, to be able to adapt projects in a flexible manner, by being able to change part of the planned activities to whatever is required at that time. For example, in the past year we applied part of the budget towards making distance education possible.

Quality education in emergency situations

Fortunately, the evaluations from our projects and programmes prove that we reach many



of our envisaged goals and the effect of our interventions is that we achieve higher quality education. However, in some situations it is more challenging to achieve these effects, for example in emergency situations such as the refugee camps in Ethiopia. Our work in territories where quality improvement is lagging behind in spite of our efforts, demand an additional and amended strategy.

Resilience

Social & Emotional Learning plays an important part in education for Edukans. It results in students becoming more resilient and being more safe: *the* most prominent preconditions to be able to learn properly. This is why we are considering to include Social & Emotional Learning as a fixed component of our programmes for Basic Education. It is also important to pay more attention to inclusivity in our study programmes. This has become increasingly clear under the influence of the

Statement of responsibility

Edukans is holder of the Dutch Central Fundraising Bureau (CBF) quality mark, including the Code of Good Governance of the Wijffels Committee. In the statement of responsibility, Edukans indicates how it implements the three main principles of the CBF quality mark:

1. Distinguishing supervision, management and performance;

COVID-19 pandemic and ties in with the greater trends in the development of education worldwide.

Education expert

A number of large applications for funds were not approved in the past year and this had considerable financial consequences. Getting approval for project proposals has been a challenge for Edukans for a long time and one we are working hard to improve. Despite our substantive expertise in the field of education, Edukans is still insufficiently familiar as an expert in education towards larger organisations. Our marketing and communication requires strengthening in this regard.

The lessons learned we referred to have been incorporated in a [new strategic focus for 2021 - 2025](#).



and the recruitment of the Supervisory Board and the audit committee.

The Supervisory Board is assisted by the audit committee, which focuses on the assessment of financial management and the quality of controlling. The audit committee also audits the work performed by the accountant and reports on this to the Supervisory Board during the consultations about the annual accounts.

The Supervisory Board held five meetings in 2020. The Supervisory Board monitors the continuity, supervises the realisation of the strategic objectives, reviews the quality of management and advises the management

board about relevant social developments. The Supervisory Board approves the strategic plan, the budget, the annual accounts and the annual report.

In 2020 we contacted various stakeholders to receive feedback about the policy conducted in the past years. This served as the input for the new strategic agenda 2021-2025 we developed in 2020. This new strategic agenda has been approved by the Supervisory Board.

Re 2. Optimisation of effectiveness and efficiency of spending

Edukans is always looking to improve quality. For the execution of its educational programme

Edukans has an extensive monitoring system that follows the quantitative and qualitative results that were set for each programme. This shows the increase in the number of children and young people going to school or enjoying better quality schooling as a result of the interventions by Edukans.

For each programme, a number of qualitative results are also monitored, for example the available educational resources or the level of training of the teachers. Both the availability and quality of education are key indicators for Edukans. Through the strategic plan and the budget, Edukans will determine the guiding objectives. The management board has set standards for the costs that may be incurred to achieve the objectives.

Further processes and procedures, also where project-monitoring and project-evaluation are concerned, are set out in the quality manual (in accordance with ISO standards and Partos standard 9001-2015 version 2018). In case of a deviation of the spending of resources in relation to the budget, this will be reported to the executive director, addressed in the audit committee and stated in the management report to the Supervisory Board.

Re 3. Optimisation of dealings with stakeholders

Direct stakeholders of Edukans are: children and partner organisations in developing countries, donors, subsidy providers and volunteers. Contact with these stakeholders is maintained through various means of commu-

nication. Guidelines and procedures are laid down in the ISO procedure. In addition to the personal contacts, the contact with partner organisations is given substance through partner consultations, closely connected as they are with future policy development.

Child Protection Policy

In 2020, Edukans had all its staff, volunteers, partners and other parties we requested to perform a task, sign the Child Protection Policy and the appurtenant Code of Conduct.

Treasury

As Stichting Edukans forms part of Stichting UnieNzv, the bank balances are transferred to Stichting UnieNzv. For the funds that it contributes, Stichting Edukans receives a

2 percent interest. Edukans also receives a 2 percent interest for its current account balance at Kwintessens.

Investment policy

For careful management of Edukans' financial reserves, the InsingerGilissen bank is used via the UnieNzv Foundation. One-third of the funds are invested in a spread share package, two-thirds are placed in a bond fund. The

total package has a defensive character and strict sustainability requirements have been agreed with the bank. Despite the COVID-19 crisis, an unrealised result of 3.7 percent was achieved.



Integrity

In its contacts with its target group, partners, suppliers, customers, volunteers and staff Edukans seeks for a high standard of integrity. Edukans and all parties working for or with Edukans are personally and collectively responsible for practising in accordance with and propagating a high standard of integrity and professionalism in their work.

State of affairs concerning integrity up to and including 2020

Although Edukans has always aimed for a high standard of integrity, strong efforts were made to set up and implement a properly functioning system of integrity ever since 2018, when the sector for development assistance was devastated by reports of sexual misconduct by aid workers stationed in Haiti. This system of integrity consists of the following focus areas: abuse of power, financial breaches and interpersonal violations. The following steps were taken since that time, to increase awareness pertaining to ethical behaviour among all who act for or on behalf of our organisation:

1. We have appointed an integrity officer. The integrity officer is responsible for the integrity policy and its implementation and the coordination of reports of integrity violations. Reports of integrity violations can be submitted in five different ways: through the confidential counsellor, the management, the Supervisory Board or through an external party or the so-called

Whistleblowers Authority. When the integrity officer receives a report (through one of the aforementioned channels), she will conduct a preliminary investigation. The purpose of this investigation is to determine whether this report requires a disciplinary investigation to be conducted or whether a different follow-up is necessary. If she reaches the conclusion that an investigation is required, she will submit a proposal (for an internal investigation or an investigation by an external third party) to that effect to the director. The director will ultimately decide about any punishment to be imposed.

2. We have drawn up a code of conduct. The code of conduct states which conduct is considered appropriate or inappropriate. The code of conduct is signed by all staff, volunteers and members of the Supervisory Board.
3. For all new staff (and volunteers and interns) it is obligatory to present a Certificate of Conduct.
4. On the Supervisory Board there is one member appointed as the person with ultimate responsibility for the integrity policy.
5. All Edukans staff have participated in an online course about integrity. This course contributed to reflecting on proper and improper conduct and the many grey areas there between.
6. Integrity is a fixed topic of conversation in performance reviews.



Action items for 2021

However merely setting up an integrity system does not mean the problem is solved yet. In the coming year further incorporation of the integrity policy takes centre stage. Staff will be offered a training course to learn how to deal with integrity issues. A (regularly recurrent) full-day event about integrity is on the calendar, the objective of this being to raise awareness on this issue. We also further tighten up our integrity policy and we make adjustments on our website so that it becomes even more clear where a notification of a violation may be submitted.

Lessons learned

There have been no reports of integrity violations in 2020. Although this is good news, it is also an item to be evaluated. Does our integrity system sufficiently support a proper culture of reporting? Has the system been embedded to a sufficient extent? We expect that a better integrity system (that is also embedded to a greater extent) may result in more notifications of violations in the first instance. Proper handling of these notifications will eventually result in fewer violations. The subsequent steps referred to here before, which Edukans has planned for 2021, will contribute to this.



Assessment of quality and transparency

Edukans wants to continuously assess the deployment of people and resources for their efficiency. This is why continuous learning, improvement of quality, progress and efficiency are laid down in the strategic plan, the management report and the quality manual (in accordance with ISO standard and Partos standard 9001-2015 version 2018). Every year, a management assessment is drawn up for each department at the time of the 1st trimester report, which is discussed and adopted in the MT meeting.

The assessments are used as input for the annual final assessment by the management, aimed at improvement of performances and efficiency of the entire organisation. The outcomes of the final assessment are also processed in the quality objectives of the strategic plan. New projects to raise funds and programmes for Dutch schools are handled in accordance with the project notification and are approved by the MT meeting.



ISO 9001:2015

Edukans has been ISO-certified since 2006. ISO 9001 is an internationally recognised standard for quality management. In 2020 Edukans was assessed again and it was again determined that the organisation meets the criteria. Our management system meets all requirements for the standard of ISO 9001:2015.

The main objectives of the ISO certified quality system are:

- continuous and cyclical learning process that is regarded meaningful by staff;
- customer-oriented working method;
- transparent organisation with clear communications.

Other institutions with guidelines maintained by Edukans

Tax Authorities. The PBO status (Public Benefit Organisation) obliges us to comply with the demands of the Tax Authorities.

Goede Doelen Nederland. Edukans is a member of Dutch branch organisation Goede Doelen Nederland and applies its code of conduct. The keywords of this code are respect, openness, reliability and quality.

Raad voor de Jaarverslaggeving, the Dutch Accounting Standards Board (DASB). Our annual accounts are drawn up in accordance

Partos 9001: The sector-specific implementation of ISO 9001:2015

As part of its efforts towards quality, branch association Partos has developed a sector-specific application to implement ISO 9001:2015. The sector-specific application of the ISO 9001 ('the Partos 9001'), takes into consideration specific circumstances of our work and area of activity. This consists of a translation of the standard for those sections that require explanation in our opinion. We first participated in this sector-specific ISO in 2014 and we also obtained the 3-year certification at that time, which was extended in 2018.

with the Guidelines (650) for Financial Reporting by Fundraising Institutions of the Dutch Accounting Standards Board.

ISO. Internal and external processes are regularly tested based on ISO guidelines. Edukans is Partos-ISO certified by KIWA.

Nederland Filantropieland. Fundraisers of Edukans are connected to Dutch fundraising institute Nederland Filantropieland (NLFL). As such, Edukans acknowledges the code of conduct of the NLFL. The purpose of this

code of conduct is to promote responsible use of fundraising and its basic principles are acting with integrity, transparency and professional management and supervision.

OPTA. In its telemarketing activities, Edukans complies with the laws and regulations of the Independent Post and Telecommunications Authority of the Netherlands (abbreviated in Dutch as: OPTA) and the so-called Do Not Call Me Register. For donations via text messaging through 'Geef SMS (4333)', Edukans complies with the SMS Service Provision Code of Conduct and the Advertising Code that applies for this.

Risks

In executing its activities, every organisation will be faced with risks and insecurities and Edukans is no different. The table below provides the main risks. At the same time the table shows how these risks have been contained, because Edukans has taken measures to limit the chances of risks in the organisation.

| Risk | Control measure | Chance of risk |
|---|--|---|
| Continuity risk due to insufficient means to guarantee the continuity of Edukans, for example as a result of changing (international) market circumstances (subsidies). | Edukans has sufficient reserves to guarantee continuity in the short term. In the medium term Edukans is sufficiently flexible to adapt its spending to the income available at that time. |  (medium) |
| Not complying with subsidy conditions as a result of new (international) income flows. | New subsidy flows sometimes require specific conditions the organisation must comply with. The conditions are assessed when submitting a call. |  (low) |
| Reputational damage (as a result of negative reporting). | Edukans is ISO 9001:2015 and Partos 9001 certified. Edukans has a quality management system at its disposal containing procedures and protocols on actions to take in case of emergencies. The handbook includes a complaints procedure. |  (medium) |
| Security risks for staff and volunteers (domestically and abroad). | Edukans provides intensive guidance at projects and a proper procedure for crisis management is available. Unfortunately, it was necessary to apply this procedure one time in 2020. Fortunately, all staff members turned back before the COVID-19 lockdowns were launched. |  (medium) |
| Fraud risk (for example at international collaboration partners). | If fraud is suspected, a specific procedure will be triggered where an investigation will be conducted by (or on behalf of) Edukans. In 2020 it was not necessary to apply this procedure. |  (low) |
| ICT risk (system management, data leaks, information security). | SLAs with ICT service providers, proper back-up procedures and protocols for individual access are in place. In 2017, a data leaks procedure was set up. Furthermore, the security risks were identified. Any required control measures are implemented and the organisation has been made GDPR-proof. |  (medium) |
| Investment risk (including counter party risk). | The treasury policy has been specified further and all actions are maintained within its framework. Resources are spread across various banks of the Netherlands. |  (low) |
| Non-compliance with laws and regulations (for example ANBI or CBF). | The guidelines of the regulatory authorities are followed and external auditing is applied to check accounts independently. |  (low) |



8



LOOKING FORWARD



These children from Uganda at the end of 2020, fantasising about the day they will be able to return to school.

Resilient schools

In the past year children and young people were unable to properly enjoy education and the daily care from their teacher. In 2021 Edukans seeks to realise SMARTschools: schools that no longer close down and can always be reached so students can continue to build on their future.

Trained school teams and proper technical resources make the school resilient in order to withstand crisis situations in the future. It provides for methods to maintain contact with students in times of crisis, continue to offer help to children in dealing with learning disadvantages and provide a safe (virtual) learning environment.



Strategic agenda 2021-2025

Our main objectives for every school:

- Improve the results in the classroom for students through higher learning yields.
- Increase the resilience of children and young people through more focus on Social Emotional learning.
- Promote a participating approach for quality improvement at school level using the EDU Q-card.

Edukans wants to reach a substantially higher number of marginalised children and young persons with a proper education. Raising our impact requires a different approach. In 2020, Edukans drew up its new strategic agenda 2021-2025. Scalability and efficiency are essential in this new agenda.

The primary targets for our strategy 2021-2025 are:

- **Strengthening capacity.** We roll out our programmes through local partner organisations, which will strengthen these organisations in their activities for better education.
- **Product development.** Edukans is developing as a social enterprise and our products are aimed at a virtual and hybrid transfer of knowledge. We enter new markets with our existing products. An example of this is our collaboration with Aflatoun in the Ivory Coast. We help school leaders and teachers at 40 schools in this country to improve their lesson

plans. We continue to expand our product portfolio. Products we formulated in 2020 – like a method to handle learning and behavioural problems and SMART schools – will be put in place in 2021.

- **New business models.** Market-based fundraising focuses on creating a match between our competences and the needs/ motivations of our funding groups. A good example is the Teaching with Impact programme that we carry out together with the Dutch start-up Correctbooks and book supply chain expert blueTree Group, aimed and reading and writing proficiency.

- **Technology.** With smart ICT solutions we provide for upscaling and flexibility of our interventions. Obviously we take into account the technological possibilities of marginalised groups. For example, it is often possible to provide an online training course for teachers, but digital distance training to students is often impossible. If there is no access to the internet, radio or text messaging are good alternatives to reach students.
- **Linking & learning.** We link the needs and requirements worldwide with the challenges and opportunities in the Dutch

education system. Peer to peer learning is an important added value in the work of Edukans. Sharing knowledge and skills with colleagues from the Netherlands and other countries contributes substantially to improving the quality of education, especially when it comes to classroom management and active learning. That is why Edukans continues to focus on connecting teachers and students with each other in the exchange programmes. The online possibilities for this are becoming increasingly important.



Students at the Sawla Girls Model Junior High School (Ghana), undergoing a training on E-safety.



9



FINANCIAL REPORTING

Introduction

In 2020, Edukans spent € 6,347,000 on its objectives, against € 6,813,000 in 2019. In reaction to COVID-19 Edukans spent additional funds on Education in emergencies through [educational radio broadcasts](#). On the other hand, spendings were less due to COVID-19, particularly on the Exchange programmes. Because of COVID-19, there could be no travelling and students and teachers could not participate in the exchange projects. It also resulted in lower income, because the campaigns that would otherwise be linked to the trips could not go on. Fortunately, a number of projects could proceed, however the volume in the projects proved too small to effectively commit the entire organisation. In total, Edukans also received € 975,000 less

income in 2020, which brought the net deficit to € 558,000 (while a deficit of € 61,000 was budgeted). The deficit incurred and the introduction of the new strategic agenda caused the need for a staff reorganisation. It resulted in the organisation saying farewell to a number of staff. The one-off costs amounted to € 276,000. With the reorganisation Edukans expects to be sufficiently flexible to able to realise strategic objectives in the future.

We are pleased that donations from private persons and companies remained stable compared to 2019 and we wish to express our sincerest gratitude to our donors for this.



The table below provides as a comparison between the realisation and the budget of Edukans.

| | € * 1,000 |
|--|-------------|
| Budget | 61- |
| A. Higher income from institutional grants | 55 |
| B. Lower other income | 917- |
| C. Lower spendings on objectives | 99 |
| D. Lower fundraising costs and management/administration | 221 |
| E. Higher Financial income and expenditure | 24 |
| F. Lower result from participation | 21 |
| Net result | 558- |

Key figures

Our performances can be measured in key figures. This table shows our performance in

relation to the budget of 2020 and previous years.

| € * 1,000 | 2020 | Budget | 2019 | 2018 | 2017 |
|--|--------------|--------------|--------------|---------------|---------------|
| Total revenues | 7,169 | 8,031 | 8,144 | 9,540 | 8,048 |
| Spent on objectives | 6,347 | 6,446 | 6,813 | 8,801 | 7,609 |
| Fundraising expenses | 1,269 | 1,525 | 1,337 | 1,243 | 1,454 |
| Management and administration expenses | 283 | 248 | 240 | 261 | 270 |
| Total expenditure | 7,899 | 8,219 | 8,390 | 10,305 | 9,333 |
| Net financial income and expenditure | 124 | 100 | 109 | 110 | 125 |
| Result from participation | 48 | 27 | 8 | 25 | 5 |
| Net result | -558 | -61 | -129 | -630 | -1,155 |



Income

The income from private individuals compared to 2019 and the budget show a decrease. In particular, this is due to the lower income of the Exchange programmes (€ 435,000). On the other hand, the income from donations (€ 78,000) was higher. In 2020 Edukans also received an amount of € 293,000 from legacies (2019: € 442,000). The commitment from the *Nationale Postcode Loterij* of € 500,000 per year contributes to a stable basis. Besides this, € 748,000 was committed for the project 'sustainable and inno-

vative education with Correctbooks' (In the rest of the report we refer to this programme as Teaching with Impact). This project will continue in 2021.

Expenditure

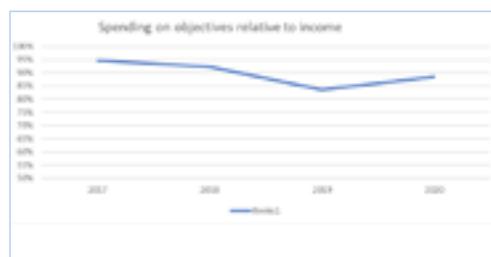
The expenses were matched as well as possible to the income received and are lower than budgeted. Of the expenses in 2020, a nonrecurring amount of € 276,000 was purposed to make the organisation flexible and future-proof. The fundraising costs saw a slight reduction in 2020.



Cost percentages

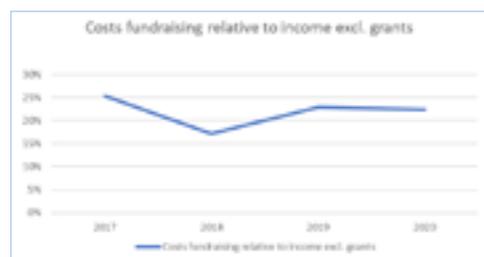
| | 2020 | Budget | 2019 | 2018 | 2017 |
|---|-------|--------|-------|-------|-------|
| Spending on objectives relative to income | 88,5% | 80,3% | 83,7% | 92,3% | 94,6% |
| Spending on objectives relative to expenditure | 80,4% | 78,4% | 81,2% | 85,4% | 81,5% |
| Costs fundraising relative to income | 17,7% | 19,0% | 16,4% | 13,0% | 18,1% |
| Costs fundraising relative to income excl. grants | 22,4% | 23,2% | 22,9% | 17,2% | 25,4% |
| Costs management & administration relative to expenditure | 3,6% | 3,0% | 2,9% | 2,5% | 2,9% |

The spending percentage shows a rise befitting the budget compared to the expenditures.



The percentage spent on objectives is in line with the ambition included in the budget.

In the development of the percentage rates it becomes clear that the costs for fundraising are on the rise.



This graphic shows that fundraising costs are in line with 2019.

Reserves and funds

| | 2020 | 2019 | 2018 | 2017 |
|---------------------|--------------|--------------|--------------|--------------|
| Continuity reserves | 2,317 | 2,410 | 2,424 | 2,399 |
| Earmarked reserves | 150 | 788 | 764 | 1,264 |
| Restricted funds | 537 | 364 | 516 | 670 |
| | 3,004 | 3,562 | 3,704 | 4,333 |

The result of 2020 caused the reduction of the earmarked reserves to decrease. The continuity reserve remains stable. As such, Edukans has sufficient reserves to seek to achieve its goals. According to branch organisation *Goede Doelen Nederland*, the continuity reserve may be no more than 1.5 times the annual costs. Based on the definition of the

branch organisation, the maximum continuity reserve of Edukans is € 5,191,000. Edukans meets this standard with a € 2,317,000 continuity reserve.

An amount of € 692,000 of the deficit is withdrawn from the appropriation reserve Sustainable programme performance.



Budget 2021

| Incoming revenues | Budget 2021 |
|---|------------------|
| Individual giving | 2,966,000 |
| For profit organisations | 103,000 |
| Lottery organisations | 1,129,000 |
| Institutional Grants | 1,541,000 |
| Other non-profit organisations | 1,318,000 |
| Total revenues | 7,057,000 |
| Spent on objectives | |
| A. EDUstars (Quality basic education) | 2,382,000 |
| B. EDUworks (Vocational training) | 1,436,000 |
| C. Capacity-building | 539,000 |
| D. Exchange programmes for teachers and students | 460,000 |
| E. Information activity | 756,000 |
| Total spent on objectives | 5,573,000 |
| F. Fundraising expenses | 1,543,000 |
| G. Management and administration expenses | 218,000 |
| Total expenditure | 7,334,000 |
| Result before financial income and expenditure | -277,000 |
| Net financial income and expenditure | 50,000 |
| Result from participation | 0 |
| Net result | -227,000 |

A negative result of € 227,000 has been budgeted for 2021. It is expected that the effects of COVID-19 will still clearly be felt in 2021, in the performance of our work. Due to changes in the organisation, which also included a reorganisation, Edukans lays the groundwork to continue looking forward and to seek a balanced budget. The existing reserves and funds also enable Edukans to accept a limited deficit.

As of 2021, the objectives Gender and Education in emergencies have been incorporated in EDUStars. Edukans continues to make an effort for these objectives: in 2021, an amount of € 28,000 of the EDUStars budget is reserved for Gender and € 217,000 for Education in emergencies.



FINANCIAL STATEMENTS 2020, EDUKANS FOUNDATION

Consolidated balance sheet at December 31, 2020 (after result allocation) (in euros)

| | Ref. | December 31, 2020 | December 31, 2019 |
|-------------------------------|----------|-------------------|-------------------|
| ASSETS | | | |
| Fixed assets | | | |
| Financial fixed assets | 1 | 83,975 | 227,043 |
| Current assets | | | |
| Receivables | 2 | 4,657,110 | 6,580,680 |
| Cash | 3 | 312,777 | 140,852 |
| | | 4,969,887 | 6,721,532 |
| Total assets | | 5,053,862 | 6,948,575 |
| LIABILITIES | | | |
| Reserves and funds | | | |
| Reserves | | | |
| - Continuity reserves | | 2,317,474 | 2,409,880 |
| - Earmarked reserves | | 150,000 | 788,090 |
| | | 2,467,474 | 3,197,970 |
| Funds | | | |
| - Restricted funds | | 536,153 | 364,235 |
| | | 3,003,627 | 3,562,205 |
| Provisions | 5 | 309,999 | 40,486 |
| Short term liabilities | 6 | 1,740,236 | 3,345,884 |
| Total liabilities | | 5,053,862 | 6,948,575 |



Consolidated statement of income and expenditure, 2020 (in euros)

| | Ref. | Actual 2020 | Budget 2020 | Actual 2019 |
|---|-----------|------------------|------------------|------------------|
| Incoming revenues | 7 | | | |
| Individual giving | | 2,877,148 | 3,966,000 | 3,434,403 |
| For profit organisations | | 148,565 | 135,000 | 112,992 |
| Lottery organisations | | 1,248,683 | 655,000 | 510,000 |
| Institutional Grants | | 1,499,183 | 1,444,000 | 2,309,929 |
| Other non-profit organisations | | 1,395,410 | 1,831,000 | 1,776,972 |
| Total revenues | | 7,168,989 | 8,031,000 | 8,144,296 |
| Spent on objectives | 8 | | | |
| A. EDUstars (Quality basic education) | | 1,670,257 | 1,865,000 | 1,415,977 |
| B. EDUworks (Vocational training) | | 2,221,825 | 1,902,000 | 2,832,477 |
| C. Gender (Equal opportunities for boys and girls) | | 192,603 | 159,000 | 148,224 |
| D. Refugee education | | 742,420 | 217,000 | 445,644 |
| E. Capacity-building | | 405,159 | 499,000 | 394,054 |
| F. Edukans Schoenmaatjes | | 0 | 0 | 12,214 |
| G. Exchange programmes for teachers and students | | 428,432 | 942,000 | 928,068 |
| H. Information activity | | 686,476 | 862,000 | 636,771 |
| Total spent on objectives | | 6,347,172 | 6,446,000 | 6,813,429 |
| I. Fundraising expenses | | 1,269,211 | 1,525,000 | 1,336,732 |
| J. Management and administration expenses | | 282,954 | 248,000 | 239,887 |
| Total expenditure | | 7,899,337 | 8,219,000 | 8,390,048 |
| Result before financial income and expenditure | | -730,348 | -188,000 | -245,752 |
| Net financial income and expenditure | 9 | 123,863 | 100,000 | 109,236 |
| Result from participation | 10 | 47,907 | 27,000 | 7,204 |
| Net result | | -558,578 | -61,000 | -129,312 |
| Additions to/withdrawals from: | | | | |
| Continuity reserve | | -92,406 | 0 | -854 |
| Earmarked reserves | | -638,090 | -4,000 | 23,788 |
| Restricted funds | | 171,918 | -57,000 | -152,246 |
| | | -558,578 | -61,000 | -129,312 |

Consolidated cashflow statement 2020

| | 2020 | 2019 |
|---|-----------------|-----------------|
| Cashflow from operating activities | | |
| Result before financial income and expenses | -730,348 | -245,752 |
| Adjustments for: | | |
| - Change in provisions | 269,513 | 2,797 |
| | -2,593 | 2,797 |
| Movements in working capital | | |
| - Change in current assets | 1,923,570 | -1,820,654 |
| - Change in current liabilities | -1,605,648 | 1,777,275 |
| | 590,028 | -43,379 |
| Cash generated from operations | -142,913 | -286,334 |
| Interest received | 123,863 | 109,236 |
| Net cash generated from operating activities | -19,050 | -177,098 |
| Cashflow from investing activities | | |
| Repayment of shared capital | 190,975 | 0 |
| Cashflow from financing activities | | |
| none | | |
| Net cashflow | 171,925 | -177,098 |
| Cash and cash equivalents at beginning of period | 140,852 | 317,950 |
| Cash and cash equivalents at end of period | 312,777 | 140,852 |
| Change in cash and cash equivalents | 171,925 | -177,098 |

The cashflow statement was prepared using the indirect method.



General explanatory notes and accounting principles

GENERAL

Activities

The Edukans Foundation, which was founded in 2002, has its registered office in Amersfoort and is registered at the Chamber of Commerce of the Netherlands (no. 32092131).

The foundation has two objectives:

- a. Access to education and the quality of education in developing countries
- b. Involving the Dutch public and particularly the educational sector in the Netherlands with this mission

and beyond this, everything that directly or indirectly relates to this or can be conducive to this, in the broadest sense of the word.

Consolidation

For 2020 the Edukans Foundation Ethiopia financial statements are included in the consolidated financial statements.

ACCOUNTING PRINCIPLES FOR VALUATION OF ASSETS AND LIABILITIES AND REVENUE RECOGNITION

The financial statements have been drawn up in conformity with the guidelines for financial reporting by fundraising organisations (RJ 650) provided by the Dutch Council for Accounting Standards (Raad voor de Jaarverslaggeving). In general, assets and liabilities have been valued at acquisition price. If no specific accounting principle is mentioned, valuation has been made at acquisition price. The actual rate differences on

The activities of the offices in Malawi, Kenya and Uganda were still limited in 2020, meaning that limited expenses were incurred.

For this reason, these international foundations are not consolidated in 2020. The expenses incurred have been included under the 'Capacity-building' objective.

Related parties

The Edukans Foundation has a 10% share in B.V. Kwintessens NZV Uitgevers. The UnieNzv Foundation owns 90% of the shares.

The financial transactions of the Edukans Foundation and B.V. Kwintessens NZV Uitgevers are processed through the bank accounts of the UnieNzv Foundation.

Continuity

The annual accounts have been prepared on a going concern basis.

stocks (bonds and shares) and foreign currencies have been processed directly in the statement of income and expenditure. Income and expenditures are allocated to the year to which they relate and/or have been granted to third parties.

Estimates

In order to be able to apply the principles and rules for preparing the annual accounts, it is neces-

sary for the management of Edukans to evaluate various matters and make estimates that can be essential for the amounts recorded in the financial statements. If it proves necessary, in order to provide the insight described in Art. 2:362 paragraph 1 of the Dutch Civil Code, the nature of these opinions and estimates, including the underlying assumptions, is described in the relating notes to the financial statements.

Functional and presentation currency

The entries in the financial statements have been valued in accordance with the currency of the economic environment in which Edukans mainly operates (functional currency). The annual accounts have been prepared in euros; the euro is both the functional and the presentation currency of Edukans.

VALUATION PRINCIPLES FOR THE BALANCE SHEET

Financial fixed assets

A historical cost-based accounting system has been used. In general, assets and liabilities have been valued at acquisition price.

Participations (associates), over which significant influence can be exercised, are valued according to the net asset value method. The net asset value is calculated in accordance with the accounting principles that apply for these financial statements; with regard to participations in which insufficient data is available for adopting these principles, the valuation principles of the respective participation

are applied. If the valuation of an associate based on the net asset value is negative, it will be stated at nil. If and insofar as the Edukans Foundation can be held fully or partially liable for the debts of the associate, or has the firm intention of enabling the participation to settle its debts, a provision is recognised for this.

Amounts in foreign currencies are translated into euros at the rates of exchange ruling at the balance sheet date. Transactions denominated in foreign currencies are translated at the rates of exchange ruling at the time of the transaction. The average rate for the current financial year is applied. Any resulting exchange differences are taken to the statement of income and expenditure.

Financial instruments

'Financial instruments' is understood to mean both primary financial instruments such as receivables and debts, and financial derivatives. For the principles underlying the primary financial instruments, reference is made to the treatment of each balance sheet item.

Receivables

Receivables have been recorded at fair value and thereafter at amortised cost, after deduction of the necessary provisions for the risk of non-payment.



Provisions

Provisions are made for legally enforceable or actual liabilities existing on the accounting date, which are likely to entail an outflow of resources, the size of which can be estimated in a reliable manner.

ACCOUNTING PRINCIPLES FOR REVENUE RECOGNITION

General

The balance (result) is defined as the difference between total income and total expenditure. The revenues are accounted for in the year in which they are realised; expenses are accounted for as soon as they are foreseeable. Income that is received in the form of goods or services is valued at fair value, to the extent that this can be determined. In such cases, this income is included in the statement of income and expenditure.

Revenues that are designated for a particular purpose have been incorporated into the statement of income and expenditure; if these revenues are not spent in full in the year under review, the unspent funds are included in the relevant earmarked reserve or earmarked fund, respectively. A withdrawal from an earmarked reserve or restricted fund, respectively, is recorded as an expense in the statement of income and expenditure.

Expenses are determined on a historical basis and assigned to the year under review to which they relate.

Gifts

Gifts are accounted for in the year in which a specific campaign was held, or – if no specific campaign took place – in the year in which the gift was received.

Debts

In the initial accounting, debts have been valued at fair value. Transaction costs that are directly attributable to the acquisition of debts have been included in the valuation in the initial accounting. After the initial accounting, debts have been valued at the amortised cost, being the amount received taking into account the premium or discount and after deduction of the transaction costs.

Legacies

Revenues from legacies are accounted for in the financial year in which the size of the legacy can be reliably established. When this is not possible, payments in the form of advances are accounted for in the financial year of receipt. The size of an asset from a legacy can be established reliably if, based on the period in which the transaction took place, a reliable estimate of the receipt can be made.

Government subsidies and other grants

Subsidies from governments, municipalities, etc., that are received to carry out projects or programmes, whereby the subsidy-provider acts as a financier or co-financier, have been accounted for separately in the income statement. Operating grants are accounted for as income in the statement of income and expenditure in the year in which the subsidised costs are incurred or revenues foregone, or when a subsidised operating deficit occurs. The income is accounted for if it is likely to be received and if the foundation can demonstrate the conditions for receipt.

Fundraising expenses

The costs of Edukans' own fundraising are allocated per cost item and personnel costs on the basis of the estimated number of hours spent. Other expenses – including housing costs – are likewise attributed to the objectives on the basis of the actual time spent by staff.

Implementation costs of own organisation

The implementation costs of the organisation are allocated per cost item and personnel costs on the basis of estimated hours spent. The implementation costs of the organisation are divided on the basis of the amount of time spent by staff members.

Management and administration expenses

According to Guideline 650 of the Dutch Council for Accounting Standards, the statement of income and expenditure should include a separate line about management and administration costs. The management chose the model attribution method provided by Goede Doelen Nederland. The management and administration expenses are expressed as a percentage of total expenditure. The management set a target of 5% as the maximum norm for management and administration expenses.

Pensions

The Edukans Foundation has placed all employee pension schemes with the PFZW pension fund, based on the standard PFZW pension scheme

(average pay scheme). Guideline 271 offers the possibility of treating this scheme as a defined contribution scheme, because:

- a) the foundation is affiliated with a sectoral pension fund (PFZW) and uses the same pension scheme as other legal entities;
- b) the foundation is under no obligation to make supplementary contributions, there being no rise in future premiums in the event of a deficit at PFZW.

The PFZW (pre-) pension scheme satisfies both conditions. The scheme may therefore be treated as a defined contribution scheme under RJ 271. This means that the premium invoices from PFZW have been accounted for under pension expenses and the outstanding part of the premiums under short-term liabilities.

Staff remuneration

Periodic payable remuneration such as salaries and social security expenses has been included in the statement of income and expenditure on the basis of the terms of employment, to the extent that this is owed to employees.

All staff are employed by Stichting UnieNzv. The actual personell costs are subsequently charged by Stichting UnieNzv to Stichting Edukans.

ACCOUNTING PRINCIPLES FOR THE CASHFLOWSTATEMENT

The funds in the cashflow statement consist of cash and floating stocks. The stocks can be seen as highly liquid assets.

Cashflow in foreign currency has been valued at the transaction rate.



NOTES ON THE CONSOLIDATED BALANCE SHEET AT DECEMBER 31, 2020

1. Financial fixed assets

| | December 31, 2020 | December 31, 2019 |
|---------------------------------------|-------------------|-------------------|
| PerspActive cooperation | | |
| Balance as of January 1 | 225,000 | 250,000 |
| Result for the financial year | -7,706 | -25,000 |
| Repayment of share in participation | -190,975 | 0 |
| Balance as of December 31 | 26,319 | 225,000 |
| B.V. Kwintessens NZV Uitgevers | | |
| Balance as of January 1 | 2,043 | 0 |
| Result for the financial year | 55,613 | 32,204 |
| Withdrawn from provision | 0 | -30,161 |
| Balance as of December 31 | 57,656 | 2,043 |
| | 83,975 | 227,043 |

PerspActive cooperation

Edukans is part of PerspActive, the successor of the ICCO Cooperative. In PerspActive, 4 development organisations work together on a joint programming to work on more jobs for young people in African countries. The remaining members have evaluated the cooperative and determined a new strategy. The cooperation is focused on lobbying and creating a network to strengthen the goals of the members. With the renewed strategy, the members decided to keep the invested capital to a minimum and therefore a repayment was made in 2020.

B.V. Kwintessens NZV Uitgevers

Kwintessens is a supplier of educational materials for primary schools in The Netherlands. The main focus and specialism of Kwintessens is producing methods and programs on Social Emotional learning (SEL) and religious education.

2. Receivables

| | December 31, 2020 | December 31, 2019 |
|-------------------------------|-------------------|-------------------|
| Accounts receivables | 336 | 7,318 |
| Receivables from subsidiaries | 4,264,591 | 6,035,796 |
| Prepaid expenses programmes | 172,433 | 30,422 |
| Legacies | 162,982 | 335,567 |
| Outstanding grants | 5,644 | 149,189 |
| Other | 51,124 | 22,388 |
| | 4,657,110 | 6,580,680 |

For 'Accounts receivables', a provision for doubtful debts is not necessary.

'Receivables from subsidiaries' represents the current account relation with the UnieNzv Foundation. Interest of 2% was received on this amount.

Prepaid expenses programmes mainly contains expenses for programmes which will be implemented in 2021.

3. Cash

| | December 31, 2020 | December 31, 2019 |
|-------------------------|-------------------|-------------------|
| Edukans Foundation | - | - |
| Edukans Ethiopia (Birr) | 312,777 | 140,852 |
| | 312,777 | 140,852 |

All changes in cash for the Edukans foundation have been processed through the current account relation with the UnieNZV Foundation.



4. Reserves and funds

| Continuity reserves | |
|----------------------------------|------------------|
| Balance as of January 1 | 2,409,880 |
| Added | 0 |
| Withdrawn | 92,406 |
| Balance as of December 31 | 2,317,474 |

Continuity reserves

As a precautionary measure, the Edukans Foundation maintains a continuity reserve to cover setbacks in revenues and costs for a calculable period (short-term risks). Such setbacks can result from harm to the organisation's image, for example, the short-term effects of financial crises, the loss of major donor partners or seasonal factors. Goede Doelen Nederland has set a norm for the continuity reserve of a maximum of 1.5 times the annual expenses of the work organisation. On the basis of the costs in 2020, the maximum continuity reserve is €5,191,000. The size of Edukans' continuity reserve is 67% of the annual organisational costs (base year 2020). The directorate considers this sufficient for the short term, in view of expected developments in relation to both revenues and expenditure.

| Earmarked reserves | Sustainable programme implementation | Educational improvement Ethiopia >2020 | Total |
|----------------------------------|--------------------------------------|--|----------------|
| Balance as of January 1 | 692,090 | 96,000 | 788,090 |
| Added | 0 | 54,000 | 54,000 |
| Withdrawn | 692,090 | 0 | 692,090 |
| Balance as of December 31 | 0 | 150,000 | 150,000 |

Earmarked reserves

In 2012, in view of falling subsidies, Edukans decided to create a specific earmarked reserve for 'Sustainable programme implementation'. This reserve will be used to safeguard the continuity of projects and programmes in the case of falling subsidies, or to hand over projects responsibly. An earmarked reserve 'Educational improvement Ethiopia >2020' was set up for educational improvement in Ethiopia that can be spent after 2020.

| Restricted funds | Emergency aid | DARE2GO educational exchanges | ICT fund IICD | For Every Child a Future | STAR school Ethiopia | Education in cocoa production districts | Total |
|----------------------------------|----------------|-------------------------------|---------------|--------------------------|----------------------|---|----------------|
| Balance as of January 1 | 10,112 | 306,718 | 47,405 | 0 | 0 | 0 | 364,235 |
| Added | 405,728 | 0 | 0 | 32,084 | 81,232 | 70,286 | 589,330 |
| Withdrawn | 303,319 | 0 | 47,405 | 0 | 19,215 | 47,473 | 417,412 |
| Balance as of December 31 | 112,521 | 306,718 | 0 | 32,084 | 62,017 | 22,813 | 536,153 |

Restricted funds

Gifts received for a specific purpose were accounted for through an restricted fund.

Emergency aid

In 2020, a campaign was held for refugee education - COVID-19 response. These donations were added to the fund and spent on this objective. The remaining amount will be spent in 2021.

DARE2GO educational exchanges

In 2016, Edukans decided to acquire the exchange offering that previously was provided by Jongeren en Missie under the brand name DARE2GO. Edukans received in 2016 € 400,000. As per January 1, 2020, an amount of € 306,718 remained. However the net financial result of this activity was negative (€ 154,510) as a result of cancelled activities (COVID-19), Edukans decided not to use the fund in 2020. The fund will be invested in the development of new exchange programmes.

ICT fund IICD

With the liquidation of the IICD fund, €376,366 was received for the development of digital/ICT products for education. As per January 1, 2020 an amount of € 47.405 remained. A sum of € 47.405 was withdrawn from this fund in 2020 and spent on the objective.

For Every Child a Future

In 2021, the project will For Every Child a Future will be launched. In 2020, funds were raised for this project. The objective of the project is to ensure that displaced children and youth in the regions of Afar and Oromia have full access to quality education. Target groups are Eritrean refugees, Ethiopian host communities and internally displaced persons.

STAR School Ethiopia

The STAR School Ethiopia project is a multi-year project. Improving the quality of primary education in 250 schools in the regions of Amhara, Oromia, Afar and the city of Addis Ababa through the implementation of Edukans Star school model is central.

However, due to the COVID-19 pandemic, secondary schools were closed throughout the second semester (second half of the year). Therefore, the project activities planned for the second part of 2020 were not implemented. The underspending that occurred on this project will be made up in the coming years.



Education in cocoa production districts

In this project, based on the 5 pillars of quality education (the EDU Star model), work is done to improve education in the cocoa production districts. This project is a collaboration with funding partner Tony's Choccolony Foundation. In 2020 there is an underspending on this project.

5. Provisions

Provision for employee benefits

| | 2020 | 2019 |
|----------------------------------|---------------|---------------|
| Balance as of January 1 | 40,486 | 37,689 |
| Withdrawn/addition | -2,593 | 2,797 |
| Balance as of December 31 | 37,893 | 40,486 |

This provision is intended to cover expenses arising from obligations in collective labour agreements (CAOs) for staff anniversaries. The provision for anniversaries is recorded as the cash value of the expected payments during the period of employment. No interest is added to the provision.

Provision for reorganisation

| | 2020 | 2019 |
|----------------------------------|----------------|----------|
| Balance as of January 1 | 0 | 0 |
| Withdrawn/addition | 272,106 | 0 |
| Balance as of December 31 | 272,106 | 0 |

The provision for reorganisation has a short term character.

| | | |
|-------------------------|----------------|---------------|
| Total provisions | 309,999 | 40,486 |
|-------------------------|----------------|---------------|



6. Short term liabilities

| | December 31, 2020 | December 31, 2019 |
|--|-------------------|-------------------|
| Project obligations | 56,308 | 113,321 |
| Personnel expenses | 41,662 | 87,541 |
| Suppliers and trade credits | 106,693 | 115,339 |
| Payables to subsidiaries | 101,556 | 0 |
| Educaids | 9,527 | 9,527 |
| Prepaid amounts international grants | 408,874 | 1,286,175 |
| Prepaid amounts schoolprograms | 153,818 | 33,789 |
| Prepaid amounts Dutch Postcode Lottery | 801,317 | 1,550,000 |
| Other liabilities | 60,481 | 150,192 |
| | 1,740,236 | 3,345,884 |

Grants represents received grants for defined projects with a start date after December 31, 2020 of projects continuing in 2021. The Grants are mainly received from the Ambasciata d'Italia Addis Ababa (€ 114,443), Mastercard Foundation (€ 94,757), UNICEF (€ 127,350) and other (€ 72,325).

Dutch Postcode Lottery represents grants received for the project 'Sustainable and innovative education with Correctbooks!'. The project is started in 2020 and will continue in 2021, therefore the amount is presented als prepaid amount.

The changes in liabilities for education projects and development cooperation can be summarized as follows:

| | December 31, 2020 | December 31, 2019 |
|-------------------------------------|-------------------|-------------------|
| Obligation as at 1 January | 113,321 | 464,613 |
| Commitments in the accounting year | 4,079,137 | 4,668,965 |
| Expired projects | -31,158 | -90,921 |
| Payments and credit transfers | -4,104,992 | -4,929,336 |
| Obligation as at 31 December | 56,308 | 113,321 |

The commitments during the year are the contractual commitments entered into in the course of the year. The payments are the payments made relating to commitments.

Obligations not included in the balance sheet

The amount 'projects development cooperation' of € 2,975,054 represents conditionally committed funds by international partners for the coming years.

| | 2021 | 2022 | 2023 | 2024 | Total |
|---|------------------|----------------|----------------|----------------|------------------|
| Projects development cooperation | 2,175,442 | 488,712 | 155,450 | 155,450 | 2,975,054 |

On behalf of Edukans, UnieNzv has issued a bank guarantee of EUR 1,413,863 for pre-received grants.

Fiscal unity for VAT

Edukans is part of a fiscal unity for value added taxes (VAT) with UnieNzv and Kwintessens. They are jointly and severally liable for the VAT liabilities of the fiscal unity.

Notes to the consolidated statement of income and expenditure

7. Incoming revenues

The revenues from individual giving were 27% lower than budgetted in 2020. The main reason is an optimistic budget which is not completely realized. In comparison with 2019, the income from individuals decreased with € 557,255. The main reason is the cancellation of Exchange projects (COVID-19) where individuals contribute in the expenditures.

Revenues from individual giving consist of € 2,584,285 of donations and gifts and € 292,863 of legacies.

The revenues from for profit organisations were 10% higher than estimated in 2020.

Lottery organisations

The income from Lottery organisations concerns the donation from the National Postcode Lottery of the Netherlands. € 500.000 of this amount is addressed as annual payment, € 748.683 is addressed as additional payment for the project 'sustainable and innovative education with Correctbooks'.

Institutional grants can be itemised as follows:

| | 2020 | 2019 |
|---|------------------|------------------|
| EU Since Amhara | 892,773 | 1,171,886 |
| EU Since Oromia | 135,150 | 311,937 |
| Mastercard Star school and CDSS Malawi | 170,824 | 408,407 |
| EU Secondary Education for girls in Malawi | 5,571 | 136,455 |
| Sky Uganda | -1,090 | 85,060 |
| Nuffic - OKP Industrial Training West-Nile Uganda | 67,124 | 0 |
| Institutional fundraising | 228,831 | 196,184 |
| Total | 1,499,183 | 2,309,929 |

In 2018 the EU funded SINCE (Stemming Irregular Migration in North and Central Ethiopia) projects started in Ethiopia. The donor accepted a no cost extension till mid 2020 which gave Edukans the opportunity to continue the project in 2020. The final reporting to the donor will be finished in 2021.

As a result € 1,028,000 of the budget is spend in 2020.

The revenues from institutional grants were in line with the budget.

Other non-profit organisations

| | 2020 | 2019 |
|--------------------------------|------------------|------------------|
| Schools | 280,317 | 469,247 |
| Private charitable foundations | 977,084 | 1,026,521 |
| Churches | 132,081 | 266,873 |
| Other non-profit organisations | 5,928 | 14,331 |
| Total | 1,395,410 | 1,776,972 |

The income from other non-profit organisations decreased in 2020 mainly as a result of cancellation of the Exchange projects (COVID-19).



8. Spent on objectives, Fundraising expenses and management and administration expenses

| | Spent on objectives | | | | | | | Totaal |
|---|---|---|---|---------------------------|----------------------------|---|------------------------------|------------------|
| | A EDUstars (Quality basic education) | B EDUworks (Vocational training) | C Gender (Equal opportunities for boys and girls) | D Refugee education | E Capacity- building | G Exchange programmes for teachers and students | H Information activity | |
| (Project) subsidies granted and (project) contributions | 1,337,534 | 1,595,341 | 11,614 | 710,458 | 353,110 | 39,924 | - | 4,047,979 |
| Direct project expenses | 5,750 | 8,981 | - | - | 28,397 | 24,972 | - | 68,102 |
| Communication expenses | - | - | - | - | 22,346 | - | 299,974 | 322,320 |
| Personnel expenses | 255,507 | 426,636 | 164,336 | 17,893 | - | 302,891 | 294,824 | 1,462,087 |
| Housing expenses | 24,448 | 34,486 | 6,314 | 5,343 | - | 22,991 | 20,076 | 113,658 |
| Office and general expenses | 40,853 | 147,684 | 8,746 | 7,379 | 1,306 | 31,856 | 66,539 | 304,363 |
| Depreciation | 6,165 | 8,697 | 1,593 | 1,347 | - | 5,798 | 5,063 | 28,663 |
| Total expenses | 1,670,257 | 2,221,825 | 192,603 | 742,420 | 405,159 | 428,432 | 686,476 | 6,347,172 |

| | Spent on objectives | I. Fundraising expenses | J. Management and administration expenses | Actual total 2020 | Budget 2020 | Actual total 2019 |
|---|---------------------|-------------------------|---|-------------------|------------------|-------------------|
| (Project) subsidies granted and (project) contributions | 4,047,979 | - | - | 4,047,979 | 3,906,544 | 4,578,044 |
| Direct project expenses | 68,102 | - | - | 68,102 | 185,580 | 252,326 |
| Communication expenses | 322,320 | 582,496 | - | 904,816 | 1,428,700 | 1,061,352 |
| Personnel expenses | 1,462,087 | 524,217 | 201,478 | 2,187,782 | 2,145,196 | 1,909,632 |
| Housing expenses | 113,658 | 36,105 | 12,143 | 161,906 | 153,600 | 150,229 |
| Office and general expenses | 304,363 | 117,288 | 66,271 | 487,922 | 362,380 | 401,174 |
| Depreciation | 28,663 | 9,105 | 3,062 | 40,830 | 37,000 | 37,291 |
| Total expenses | 6,347,172 | 1,269,211 | 282,954 | 7,899,337 | 8,219,000 | 8,390,048 |

The salaries, social security expenses, pension expenses and other staff costs have been allocated in accordance with the estimated hours spent. The direct project expenses consist of expenses that are directly attributable to the objectives (including materials and travel costs). The other costs are likewise attributed to the objectives in accordance with the estimated time spent by the staff.



(Project) subsidies granted and (project) contributions

In the annual report, we explain how we achieved our objectives and what this entailed.

Direct project expenses are spent to objectives (for example materials, travel expenses).

Communication expenses

| | 2020 | 2019 |
|--|----------------|------------------|
| Communication and information | 110,905 | 151,874 |
| Fundraising costs for companies, churches, trust funds | 13,686 | 3,496 |
| Fundraising costs for individual giving | 741,018 | 637,257 |
| Fundraising costs for Edukans Schoenmaatjes and Exchange | 7,005 | 15,287 |
| Fundraising costs for innovations | 626 | 160,381 |
| Internationalisation | 31,576 | 93,058 |
| | 904,816 | 1,061,353 |

The communication expenses cover items such as leaflets, posters and other printed matter, but also public campaigns, the website and Edukans' Wijs! magazine. This allows us to inform our supporters and report our results.

Personnel expenses

| | 2020 | 2019 |
|-------------------------------|------------------|------------------|
| Salaries | 2,051,035 | 2,091,981 |
| Social security expenses | 358,475 | 341,925 |
| Pension expenses | 236,566 | 232,785 |
| Internal occupational schemes | 43,157 | 104,505 |
| Reorganisation expenses | 276,331 | 0 |
| Personnel costs in projects | -805,766 | -904,399 |
| Travel expenses | 27,984 | 42,835 |
| | 2,187,782 | 1,909,632 |

Numer of FTEs

| | |
|--|-------------|
| Program development | 21,7 |
| Fundraising | 7,0 |
| Management and administration expenses | 2,0 |
| Total Edukans Foundation | 30,7 |
| Program development | 15,3 |
| Fundraising | - |
| Management and administration expenses | 0,7 |
| Total Edukans Foundation Ethiopia | 16,0 |
| Total Edukans | 46,7 |

In order to allocate the management and administration expenses, the directorate of Edukans selected the model provided by Goede Doelen Nederland. This model states that expenses that are not directly attributable to the objectives fall under 'management and administration'. The costs of the director of Edukans, ICT and human resource management have been attributed proportionally to the objective and to 'management and administration'. The following overview shows in percentages the extent to which the cost types have been attributed to 'management and administration':

| Cost type | Management and administration % |
|------------------------------|---------------------------------|
| Supervisory Board | 7 |
| Managing director of Edukans | 7 |
| Finance and control | 100 |
| ICT | 7 |
| Human Resource management | 7 |
| Housing | 7 |



Director's salary

| | |
|----------------------|---|
| Name | R.J. Rijnbende |
| Fuction | Managing director of the Edukans Foundation |
| Employment | |
| Nature (duration) | permanent |
| Hours per week | 21,6 |
| Part-time percentage | 60 |
| Period | 1/1-31/12 |

Remuneration (in euros)

| | | |
|----------------------------------|--------|---------------|
| Annual income | | |
| Gross earnings/salary | 64,477 | |
| Holiday bonus | 5,158 | |
| End-of-year bonus | 5,352 | |
| Total GDN annual income | | 74,987 |
| Social security contributions | 6,219 | |
| Taxable fee/additions | 2,147 | |
| Pension costs (employer's share) | 8,222 | |
| Pension compensation | 1,343 | |
| Totaal 2020 | | 92,917 |
| Totaal 2019 | | 92,300 |

The salary of the director of Edukans is in conformity with the Dutch Civil Servants' Pay Decree (BBRA). The managing director of Edukans has a maximum salary set at scale 16. This remuneration falls within the norms of the GDN (Goede Doelen Nederland) annual income, which for Edukans is set at 470 BSD points. According to the GDN norm, the managing director's salary may not exceed € 85,059. The directors are not awarded any loans, advances or guarantees.

Most of the taxable remunerations and the fiscal additions represent an anniversary payment and an addition for a rental car.

The pension cost concerns the employer's part of the premium owed to the sectoral pension fund. The GDN norm for these total amounts is €125,400.

Remuneration of the supervisory board

The Board supervises both the UnieNzv Foundation and the Edukans Foundation, and the payments are therefore allocated to both foundations. For their work for Edukans' Supervisory Board, Mr. M.R.J. Rog, Mrs M.C. Verstraeten and Mr. F.J.J.A. Kat each received € 1,105. Mr. A. Holster and Mr. R.W. van Tol each received € 2,210 due to their additional role in the Audit Committee.

9. Net financial income and expenses

| | 2020 | 2019 |
|-----------------------|----------------|----------------|
| Intercompany interest | 123,863 | 109,236 |
| | 123,863 | 109,236 |

Receivables from group members concern the current account relationship with the UnieNzv Foundation and B.V. Kwintessens NZV Uitgevers. Interest of 2% was received on these amounts.

10. Result from participation

| | 2020 | 2019 |
|--------------------------------|---------------|--------------|
| PerspActive cooperation | -7,706 | -25,000 |
| B.V. Kwintessens NZV Uitgevers | 55,613 | 32,204 |
| | 47,907 | 7,204 |

This represents our share in the result of PerspActive cooperation and B.V. Kwintessens NZV Uitgevers.



EDUKANS FOUNDATION NETHERLANDS

Balance sheet at December 31, 2020 (after result allocation) (in euros)

| | Ref. | December 31, 2020 | December 31, 2019 |
|---------------------------|------|-------------------|-------------------|
| ASSETS | | | |
| Fixed assets | | | |
| Financial fixed assets | | 83,975 | 227,043 |
| Current assets | | | |
| Receivables | | 4,682,735 | 6,580,680 |
| Cash | | 0 | 0 |
| | | 4,682,735 | 6,580,680 |
| Total assets | | 4,766,710 | 6,807,723 |
| LIABILITIES | | | |
| Reserves and funds | | | |
| Reserves | 11 | | |
| - Continuity reserves | | 2,354,247 | 2,399,495 |
| - Earmarked reserves | | 150,000 | 788,090 |
| | | 2,504,247 | 3,187,585 |
| Funds | | | |
| - Restricted funds | | 536,153 | 364,235 |
| | | 3,040,400 | 3,551,820 |
| Provisions | | 309,999 | 40,486 |
| Short term liabilities | | 1,416,311 | 3,215,417 |
| Total liabilities | | 4,766,710 | 6,807,723 |

Statement of income and expenditure, 2020 (in euros)

| | Ref. | Actual 2020 | Budget 2020 | Actual 2019 |
|---|------|------------------|------------------|------------------|
| Total revenues | | 7,000,635 | 8,031,000 | 7,761,970 |
| Total spent on objectives | | 6,191,145 | 6,446,000 | 6,460,446 |
| Fundraising expenses | | 1,269,211 | 1,525,000 | 1,336,732 |
| Management and administration expenses | | 223,469 | 248,000 | 209,690 |
| Total expenditure | | 7,683,825 | 8,219,000 | 8,006,868 |
| Result before financial income and expenditure | | -683,190 | -188,000 | -244,898 |
| Net financial income and expenditure | | 123,863 | 100,000 | 109,236 |
| Result from participation | | 49,907 | 27,000 | 7,204 |
| Net result | | -511,420 | -61,000 | -128,458 |
| Additions to/withdrawals from: | | | | |
| Continuity reserve | | -45,248 | 0 | 0 |
| Earmarked reserves | | -638,090 | -4,000 | 23,788 |
| Restricted funds | | 171,918 | -57,000 | -152,246 |
| | | -511,420 | -61,000 | -128,458 |



NOTES ON THE BALANCE SHEET AT DECEMBER 31, 2020

The differences between the consolidated financial statements and the company only financial statements in 2020 are limited. Major projects are funded by Edukans Foundation Netherlands which is the main reason for the limited differences. For the notes on the company only financial statements we refer to the consolidated notes on the financial statements.

11. Reserves and funds

| | Continuity reserves |
|----------------------------------|---------------------|
| Balance as of January 1 | 2,399,495 |
| Added | 0 |
| Withdrawn | 45,248 |
| Balance as of December 31 | 2,354,247 |

| | | | Total |
|----------------------------------|---|--|----------------|
| Earmarked reserves | Sustainable programme implementation | Educational improvement Ethiopia >2020 | |
| Balance as of January 1 | 692,090 | 96,000 | 788,090 |
| Added | 0 | 54,000 | 54,000 |
| Withdrawn | 692,090 | 0 | 692,090 |
| Balance as of December 31 | 0 | 150,000 | 150,000 |

| Restricted funds | Emergency aid | DARE2GO educational exchanges | ICT fund IICD | For Every | Child a Future | STAR school Ethiopia | Education in cocoa production districts | Total |
|----------------------------------|----------------|-------------------------------|---------------|-----------|----------------|----------------------|---|----------------|
| Balance as of January 1 | 10,112 | 306,718 | 47,405 | | 0 | 0 | 0 | 364,235 |
| Added | 405,728 | 0 | 0 | | 32,084 | 81,232 | 70,286 | 589,330 |
| Withdrawn | 303,319 | 0 | 47,405 | | 0 | 19,215 | 47,473 | 417,412 |
| Balance as of December 31 | 112,521 | 306,718 | 0 | | 32,084 | 62,017 | 22,813 | 536,153 |

The difference between the consolidated reserves and funds and the Edukans Foundation reserves and funds can be explained as follows:

| | |
|--|------------------|
| Continuity reserves Edukans Foundation | 2,354,247 |
| Continuity reserves Edukans Ethiopia - opening balance | 10,385 |
| Net result Edukans Foundation Ethiopia | -47,158 |
| Consolidated continuity reserves | 2,317,474 |

OTHER INFORMATION

Adoption and approval of accounts

The 2020 annual accounts were adopted by the management and approved by the Supervisory Board at the meeting of May 18, 2021.

Result allocation

The management determined the result allocation in accordance with the result appropriation set out in the statement of income and expenditure.

Events after balance sheet date

No events occurred in 2021 that had an influence on the net assets at the end of 2020 and the result for 2020.

Auditor's report

The auditor's report by an independent audit firm has been included below.



INDEPENDENT AUDITOR'S REPORT

To: The managing director and supervisory board of Stichting Edukans

A. Report on the audit of the financial statements 2020

Our opinion

We have audited the financial statements 2020 of Stichting Edukans based in Amersfoort.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Stichting Edukans as at December 31, 2020 and of its result for 2020 in accordance with the Guideline for annual reporting 650 'fundraising organizations' of the Dutch Accounting Standards Board.

The financial statements comprise:

1. the consolidated and company balance sheet at December 31, 2020;
2. the consolidated and company statement of income and expenditure 2020;
3. the consolidated cashflow statement 2020; and
4. the notes comprising a summary of the accounting policies and other explanatory information.

Basis for our opinion

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

We are independent of Stichting Edukans in accordance with the Wet toezicht accountantsorganisaties (Wta, Audit firms supervision act), the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

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

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

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

- The management board's report that consists of:
 - Message from our Executive Director;
 - Why we do what we do;
 - How we do what we do;
 - Our work international;
 - Exchange with Dutch education;
 - Our supporters;
 - Our people;
 - Governance;
 - Looking forward;
 - Financial report;
- Other information (as part of the financial statements);
- Appendices:
 - Spending per continent and country;

- List of projects 2020;

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 fundraising organizations

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

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

Management is responsible for the preparation of the other information, including the management board's report in accordance with the Guideline for annual reporting 650 'fundraising organizations' of the Dutch Accounting Standards Board.

C. Report on other legal and regulatory requirements

Responsibilities of management and the supervisory board for the financial statements

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

As part of the preparation of the financial statements, management is responsible for assessing the organization's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Management should disclose events and circumstances that may cast significant doubt on the organization's ability to continue as a going concern in the financial statements.

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

Our responsibilities for the audit of the financial statements

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

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

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

- concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause an organization to cease to continue as a going concern;
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures;
- 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 findings in internal control that we identify during our audit.

Amsterdam, May 18, 2021

Crowe Foederer B.V.

drs. T. Woord RA EMITA CISA

w.g.

APPENDIX 1: SPENDING PER CONTINENT AND COUNTRY

| | |
|----------------------------|------------------|
| Africa | |
| DR Congo | 25,171 |
| Ethiopia | 1,616,496 |
| Ghana | 192,070 |
| Kenya | 456,160 |
| Malawi | 707,345 |
| South Sudan | 61,799 |
| Uganda | 390,888 |
| | 3,449,928 |
| Asia | |
| India | 16,079 |
| Lebanon | 145,776 |
| Myanmar | 7,094 |
| | 168,949 |
| Latin America | |
| Bolivia | 38,704 |
| Suriname | 21,362 |
| | 60,066 |
| non country related | 369,035 |
| Total spending | 4,047,979 |



APPENDIX 2: LIST OF PROJECTS 2020

| | Projectcode | Commitment 31-12-2019 | Projects accounting year 2020 | Paid in accounting year 2020 | Attributed in accounting year 2020 | Commitment 31-12-2020 |
|---|-------------|--------------------------|-------------------------------------|------------------------------------|--|--------------------------|
| 1. Africa | | | | | | |
| DR Congo: | | | | | | |
| Active Teaching and Learning, Kinshasa, phase 2 | CD-0000376 | 0 | 16.852 | 16.852 | 0 | 0 |
| Promotion of Child-friendly schools in DRC | CD-2036 | 0 | 8.319 | 8.319 | 0 | 0 |
| Ethiopia: | | | | | | |
| Employment for refugees and host communities, Northern Ethiopia | ET-0000214 | 23.547 | 93.904 | 117.451 | 0 | 0 |
| Reducing irregular migration from Northern and Central Ethiopia (SINCE Amhara) | ET-0000379 | 0 | 780.891 | 780.891 | 0 | 0 |
| Reducing Irregular Migration from N/C Ethiopia (SINCE-Oromia) | ET-0000410 | 0 | 129.102 | 129.102 | 0 | 0 |
| Partnership for Quality Education in Afar | ET-0000433 | 0 | 201.300 | 201.300 | 0 | 0 |
| STAR school Ethiopia | ET-0000440 | 0 | 19.215 | 19.215 | 0 | 0 |
| SRHR Needs Assessment in 4 Colleges of Teacher Education (CTE) | ET-2033 | 0 | 445 | 445 | 0 | 0 |
| Going Global 2020 | ET-2035 | 0 | 46.046 | 46.046 | 0 | 0 |
| Country Office Ethiopia 2020 | ET-2051 | 0 | 39.935 | 39.935 | 0 | 0 |
| Covid response Ethiopia | ET-2059 | 0 | 58.038 | 58.038 | 0 | 0 |
| EDU Active Learning Project | ET-2066 | 0 | 238.487 | 238.487 | 0 | 0 |
| Strengthening Pastoralists' Livelihood | ET-2076 | 0 | 9.133 | 9.133 | 0 | 0 |
| Ghana: | | | | | | |
| CSE in Starschools 2019-2021 | GH-0000439 | 0 | 9.519 | 9.519 | 0 | 0 |
| Strengthen Education cocoa district | GH-0000441 | 17.138 | 47.473 | 50.710 | 0 | 13.901 |
| Edu Q-Card Program | GH-2034 | 0 | 8.520 | 8.520 | 0 | 0 |
| Schoolmates Ghana | GH-2039 | 0 | 15.040 | 15.040 | 0 | 0 |
| Covid response Ghana | GH-2063 | 0 | 49.781 | 49.781 | 0 | 0 |
| EDU Active Learning Project | GH-2064 | 0 | 61.737 | 61.737 | 0 | 0 |

| | Projectcode | Commitment 31-12-2019 | Projects accounting year 2020 | Paid in accounting year 2020 | Attributed in accounting year 2020 | Commitment 31-12-2020 |
|--|-------------|--------------------------|-------------------------------------|------------------------------------|--|--------------------------|
| Kenya: | | | | | | |
| Girls@Work , Kenya | KE-0000321 | 0 | 66.896 | 66.896 | 0 | 0 |
| Training Kenyan Youth for Employment Nairobi | KE-0000392 | 0 | 5.356 | 5.356 | 0 | 0 |
| Training Kenyan Youth for Employment Ujima | KE-0000393 | 0 | 30.445 | 30.445 | 0 | 0 |
| Basic Education Improvement (BEQUIP) II | KE-0000415 | 0 | 13.761 | 13.761 | 0 | 0 |
| Edukans Country Office Kenya 2020 | KE-2053 | 0 | 139.571 | 139.571 | 0 | 0 |
| EDU Active Learning Project | KE-2056 | 0 | 144.412 | 144.412 | 0 | 0 |
| Covid response Kenya | KE-2060 | 0 | 55.720 | 55.720 | 0 | 0 |
| Malawi: | | | | | | |
| STAR -School program, good quality education | MW-0000172 | 38.438 | 0 | 13.659 | 24.779 | 0 |
| Empowered girls complete secondary education | MW-0000345 | 0 | 33.716 | 33.716 | 0 | 0 |
| STAR -School in secondary schools | MW-0000377 | 0 | 170.824 | 170.824 | 0 | 0 |
| Agri Work Based Learning | MW-0000420 | 0 | 48.078 | 48.078 | 0 | 0 |
| World Teacher Malawi 2019 | MW-0000442 | 0 | 257 | 257 | 0 | 0 |
| Edukans Country Office Malawi 2020 | MW-2052 | 0 | 123.000 | 123.000 | 0 | 0 |
| ECO Starschool Malawi | MW-2055 | 0 | 80.109 | 80.109 | 0 | 0 |
| Covid response Malawi | MW-2061 | 0 | 52.300 | 52.300 | 0 | 0 |
| EDU Active Learning Project | MW-2067 | 0 | 223.839 | 223.839 | 0 | 0 |
| Uganda: | | | | | | |
| Skilling Youth for Employment in Agribusinesses | UG-0000206 | 0 | 353 | 353 | 0 | 0 |
| Improving the quality of education | UG-0000359 | 7.500 | 0 | 7.500 | 0 | 0 |
| Learn4AgriBusiness Heifer-Uganda | UG-0000372 | 0 | 122.903 | 122.903 | 0 | 0 |
| EDU Q-Card pilot Uganda | UG-0000396 | 0 | 28.753 | 28.753 | 0 | 0 |
| EU project inmates Uganda | UG-2050 | 0 | 12.079 | 12.079 | 0 | 0 |



| | Projectcode | Commitment 31-12-2019 | Projects accounting year 2020 | Paid in accounting year 2020 | Attributed in accounting year 2020 | Commitment 31-12-2020 |
|---|-------------|-----------------------|-------------------------------|------------------------------|------------------------------------|-----------------------|
| Startup Edukans Office Uganda 2020 | UG-2054 | 0 | 44.111 | 44.111 | 0 | 0 |
| Covid response Uganda | UG-2062 | 0 | 47.023 | 47.023 | 0 | 0 |
| EDU Active Learning Project | UG-2065 | 0 | 80.208 | 80.208 | 0 | 0 |
| OKP Industrial Training West-Nile Uganda | UG-2072 | 0 | 49.458 | 49.458 | 0 | 0 |
| Country Office Uganda 2021 | UG-2084 | 0 | 6.000 | 6.000 | 0 | 0 |
| South Sudan: | | | | | | |
| Access to vocational skills development and income generating opportunities for vulnerable youth | SS-0000198 | 0 | 35.218 | 3.968 | 0 | 31.250 |
| Vocational Skills Training and Livelihood Improvement | SS-2068 | 0 | 26.581 | 26.581 | 0 | 0 |
| 2. Asia | | | | | | |
| India: | | | | | | |
| Quality & Relevance of Prim Education | IN-2009 | 0 | 14.429 | 14.429 | 0 | 0 |
| | IN-2038 | 0 | 1.650 | 1.650 | 0 | 0 |
| Lebanon: | | | | | | |
| Quality education for Syrian/Palestinian refugees | LB-0000366 | 0 | 24.176 | 18.576 | 0 | 5.600 |
| Quality Education & Art for Syrian/Palestinian Children and Yout | LB-2058 | 0 | 121.600 | 121.600 | 0 | 0 |
| Myanmar: | | | | | | |
| Education needs assessment | MM-0000358 | 0 | 7.094 | 7.094 | 0 | 0 |
| 3. Latin America | | | | | | |
| Bolivia: | | | | | | |
| Basic gastronomic and social skills training | BO-0000373 | 20.320 | 38.704 | 53.465 | 0 | 5.558 |
| Suriname: | | | | | | |
| World Teacher Suriname 2019 | SR-0000445 | 6.380 | 0 | 0 | 6.380 | 0 |
| Edu Q-Card Suriname | SR-2014 | 0 | 209 | 209 | 0 | 0 |

| | Projectcode | Commitment 31-12-2019 | Projects accounting year 2020 | Paid in accounting year 2020 | Attributed in accounting year 2020 | Commitment 31-12-2020 |
|--|-------------|-----------------------|-------------------------------|------------------------------|------------------------------------|-----------------------|
| Parental involvement in identity building Surinamese youngsters | SR-2048 | 0 | 27.534 | 27.534 | 0 | 0 |
| 4. non country related | | | | | | |
| Worldwide: | | | | | | |
| Lobby program strategic partnership | NL-0000216 | 0 | 240.160 | 240.161 | 0 | 0 |
| Digital Monitoring Tool AKVO | NL-0000294 | 0 | 123.877 | 123.877 | 0 | 0 |
| Global Campaign for Education | NL-0000330 | 0 | 5.000 | 5.000 | 0 | 0 |
| | | 113.321 | 4.079.137 | 4.104.992 | 31.158 | 56.308 |

| | |
|--|------------------|
| Projects accounting year 2020 | 4.079.137 |
| Attributed in accounting year 2020 | -31.158 |
| (Project) subsidies granted and (project) contributions | 4.047.979 |



Colophon

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Do you have any questions about or comments on this annual report? You are welcome to get in touch: info@edukans.nl



Samira (Ethiopia) listens at home to school radio.

