

**WorldGranny**

toekomst voor  
generaties

Annual report  
WorldGranny

**2014**

toekomst voor  
generaties

# SMILING GRANNIES 2014



*"smiles on their faces will shine further than today...."*

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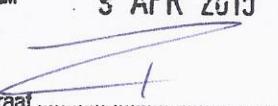
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## List of abbreviations

**A**

**ANBI** Algemeen Nut BeogendeInstellingen  
(Charitable Organization)

**C**

**CBF** Central Bureau for Fundraising

**G**

**G2G** GranniestoGrannies  
**GIP** Global Initiative on Psychiatry

**K**

**KvK** Chamber of Commerce

**M**

**MCNV** Medical Committee Netherlands-Vietnam  
**MDG** Millennium Development Goals  
**MFI** Micro Finance Institutes  
**MO** Societal Organizations

**N**

**NGO** Non-GovernmentalOrganization

**O**

**OESO** Organization for Economic Collaboration  
And Development

**T**

**TEA** Transition in the East Alliance

**V**

**VWU** Vietnamese Woman's Union

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## Smiling Grannies

Together with partners, WorldGranny has been striving hard to achieve its objectives. Even though each year comes with its own set of opportunities and challenges, the quest is to attain our mission which is "enhancing older people self-reliance, and supporting them to keep playing an active role in society." WorldGranny supports seniors in creating independence, the eradication of poverty, the retaining of health, and the pursuing of their human rights. With this, WorldGranny also invests in the younger generation who is jointly responsible for the important task of developing the country, and at the same time are very often dependent on their grandparents for upbringing and education.

The overall focus of the organization from last year was on bringing smiles on faces of more grannies with particular concentration on older people in Peru and in the south east Asian region. This was not all easy, but a great deal of success was recorded.

In the Transition in East Alliance (TEA) alliance WorldGranny is closely co-operating with MCNV and Global Initiative on Psychiatry to support marginalized communities in five countries in transition – Laos, Georgia, Tajikistan, Sri Lanka and Vietnam. This is a five years program and in 2014 each of the projects in these countries brought forward a number of interesting achievements such as better access to health care, a stronger civil society and more financial inclusion for the marginalised groups. The TEA-program has reached the goals in 2014.

Apart from the TEA project as a means to improve older people's lives, the Dutch Grannies2Grannies groups did a wonderful job in raising funds for another 8 houses for the grannies and their grandchildren in Uganda. This means that in the past 5 years we have been able to build 146 houses for the grannies who are raising their grandchildren because the parents passed away as a result of HIV/aids.

New in 2014 was Knitting Social Fabric, the program with older women in Lima Peru who knit accessories and interior products developed by young Dutch designers. With one of our Dutch social business partners, Yumeko we visited Villa Maria de Triumfo, a disadvantaged neighborhood, where we met the grannies and the local mayor who was very positive about the program. The women started to knit beautiful throws, designed by Yumeko, the first social business in sustainable ecological sleeping products.

Late October 2014 we were most happy to present our first collection at Coco-Mat, one of the market leaders in organic mattresses and natural beddings. The collection consisted of handmade knitted pillow cases, blankets, cushion covers and stuffed animals developed by a group of young designers in Amsterdam.

In general, we can say that 2014 has been an interesting year. We also started participating in an EU-project with another 6 HelpAge partners. At 1 October, the International Day of Older People we were able to present the Global Age Watch Index to the Dutch Human Rights Ambassador. This was a key-achievement within our EU-progra.

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With the assistance of many friends and partners, especially those from the HelpAge International Network, WorldGranny have been able to support older people who were working to improve the quality of their lives and that of their families. With this, we will like to thank every organization and every person that helped us to ignite smiles on older people faces.

Caroline van Dullemen

Director

Pauline Meurs

Chair of the Board

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# 1. Vision, Mission and Strategy

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WorldGranny is a non-profit organization that strives towards the self-reliance and empowerment of older people (women in particular), and the alleviation of old age poverty. WorldGranny is from its very beginning partner of HelpAge International and has close alliances with various partner organizations within the network.

In the Netherlands, WorldGranny is building awareness of the situation of older people worldwide by giving lectures, by working with students and keeping up to speed with social media. By raising funds, WorldGranny has obtained financial contributions that are being used for the improvement of the living situation of seniors and their families in Asia, Latin America and Africa.

WorldGranny together with her local partner organizations is active in 8 countries on 4 continents with projects that range from health, housing, pension planning/financial literacy to awareness campaigns. WorldGranny contributes to the realization of a sustainable improvement in the physical, social, and financial situation of seniors in the South. WorldGranny helps older people claim their rights, counter discrimination and (extreme) poverty, and offers them access to a worthy, safe, healthy, and active life. WorldGranny has three trajectories through which older people's situations are being improved structurally Care & Income generating, the TEA-program, and Building awareness.

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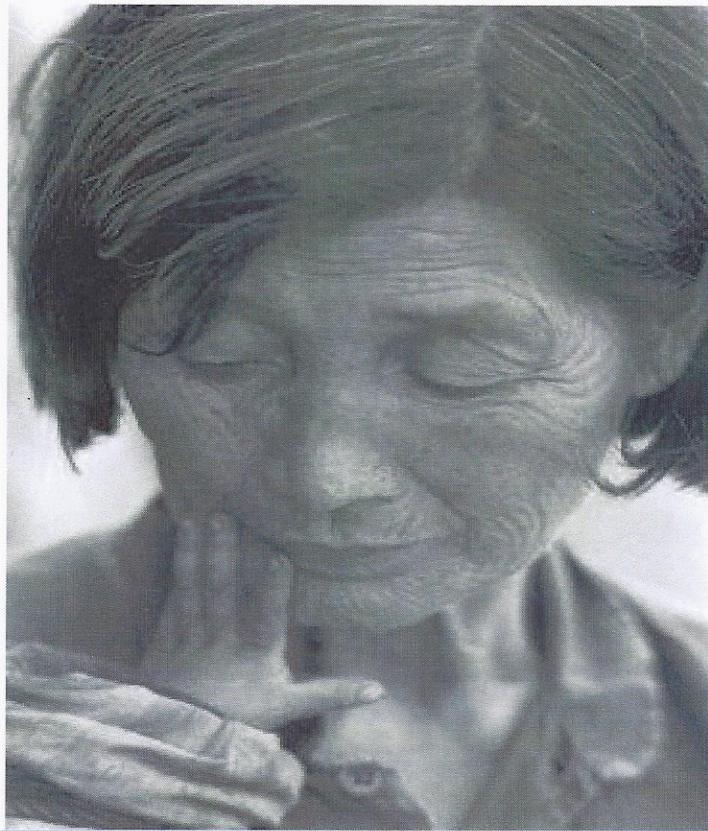
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Worldwide, the group of frail seniors is growing vastly. Currently, one in ten people is older than sixty. In 2050, this number will have doubled, and 80 per cent of these seniors will be living in developing countries.

The common view that people in the West have of the life of older people in Africa, Latin-America, and Asia is romanticized. In this view, older people enjoy great amounts of respect, surrounded by their loving families. However, reality often proves otherwise. The original view of older people in the above regions is that "the old man or woman is a sit of wisdom" this is because of the many years full of different experiences the older person has gone through. For this reason, they were usually contacted in decision-making on matters of serious concerns to the community. This is definitely not the case anymore, as older persons a lot of social, economic and psychological trauma in communities they leave. Mostly, when physical benchmarks like grey hair, wrinkles and deformed structure becomes obvious, the old person becomes unattractive and he or she is easily blamed for issues of witchcraft and wickedness. Economically, most old people can no longer work as they have reached the retirement age and are supposed to be placed on pension. The pension is mostly not accessible to them as it is not even paid at all and to crown it all, this group is usually left with grandchildren whose parents have died as a result of HIV/AIDS, conflicts and some parents have migrated, to carter for;

provide them with education, food and healthcare. That is the situation that many seniors face in Africa, Asia and Latin America. And this group continues to grow. Without support, not only they will face serious problems, but their grandchildren as well.



WorldGranny shares the vision, mission, and strategy of HelpAge International.

### Vision:

Seniors worldwide should be able to lead a worthy, active, healthy, and safe life. This enables them to play an important social, economic, and societal role. For themselves and the future generations.

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### Mission & Strategy:

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WorldGranny assists older people to stay self-reliant, and to keep playing an active role in society. WorldGranny mobilizes the power of seniors, international and local aid agencies, donors and pension funds. She builds the capacity of partner organizations worldwide; partner organizations that work for and with older people. Together with these organizations, WorldGranny secures an income and access to health care. WorldGranny and partners are working on the awareness raising of the impact of worldwide ageing.

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## 2. Care and Development

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The Care & Development program is aimed at today's marginalized seniors. WorldGranny wants to reach a permanent improvement in the physical and social life of these older people. In 2014, she has supported local projects in 8 countries, and is because of the Care & Income generating program able to reach more than 100.000 seniors.

### Uganda

Also this year we were able to support the "Housing for poor rural older people" in Jinja, Uganda. Over the last 5 years we have been able to build 146 houses for the older caregivers. The grannies live often with 4 grandchildren. Because they have better houses, the grannies are in better condition and the children have better opportunities to do their schoolwork when it is raining.

The director and founder of the organisation PEFO, Justine Ojambo, visited the Netherlands in November.

"I am tata (grandfather) MntunayeSinani. I support my eight grandchildren, wife, and myself. Being a 75 year old grandparent is not always easy. I have diabetes, arthritis, a high bloodpressure and am partially blind.

I am retired now but am still involved in a couple of activities. Our club organized a cultural day at which other senior clubs were present too. We watched a show about dementia, abuse of seniors and social development. We also took part in a reading day in which we read out to other seniors. There were many more activities like this. We are still working on improving the relation with the younger generation. Our storytelling is becoming much better too."

### Tanzania

In Tanzania, the local partner is Kwa Wazee. The aim of the cooperation between WorldGranny and Kwa Wazee is to give support to grandparents and their grandchildren, who live in harsh conditions, so that they can lead a better life and take care of their grandchildren properly.

In 2014 Kwa Wazee reached 1150 older people who benefited from the pensions plus 740 children depending on them. However the effect of the interventions of Kwa Wazee goes far beyond the direct recipients. We estimate that 9000 older people who live in the District are benefiting from the advocacy program and from the older people committees. If Kwa Wazee successfully advocates issues like access to health facilities and free health treatment for older people, all senior citizens in the area are benefitting. On this year's Older People's Day it was welcomed that indeed important progress has been made in the last few years in Government hospitals and health centers.

Older people who are supported by a pension also see themselves reunited with their family members and the community in the reciprocity process, where they not only need support but can contribute as well.

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On the 1<sup>st</sup> of October 2014 Kwa Wazee with the cooperation of the District and the older people commission conducted a commemoration of World older people's day in Mubuda ward of Muleba District. The day's message was "leave no one behind, promote a society for all". The guest of honor was the District Commissioner.

All groups for revising health exercise were monitored in 2014. When sharing experience, the older people reported the use of solar Dinstenfection water (SODs) that is helping them and they are not getting hungry and feeling fit all the time. In these months the groups supported 78 older who became sick. They spent a total of TZSH 485,000/=. Apart from cash, they supported them with food, firewood, and water.

The Country Officers in Tanzania trained 18 children on goats keeping and 16 children on chicken keeping. They also provided loans for rabbits shed construction to 50 groups, 20000Tsh each group.

Through the effort of this our partner, more older people are getting into the support groups which really helps in their psychosocial wellbeing as individuals.

## Peru

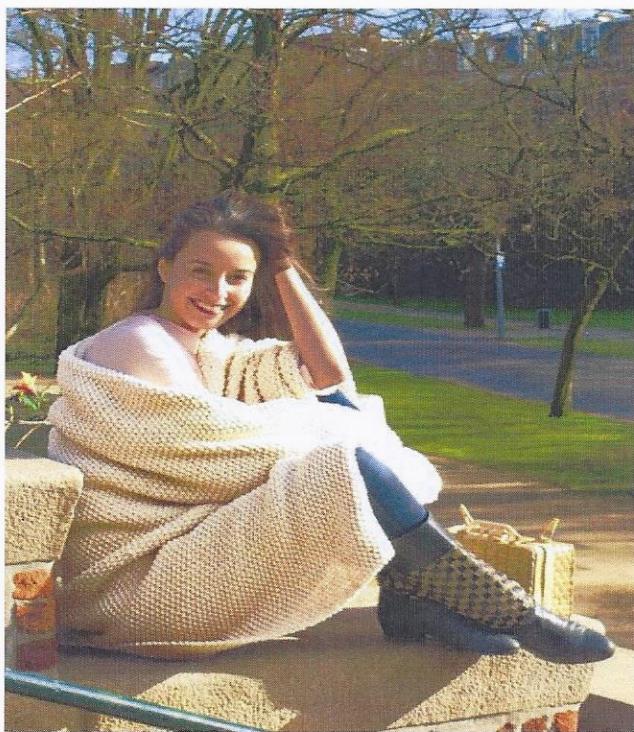
"Knitting Social Fabric is innovative, social and fashionable! Working with innovative and creative designers, using the best quality of fabrics and the love of the grannies all combined in one". This is the way we marketed the program in 2014.



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We have been developing new products and new combinations using only natural materials. Our interior design product-line for Coco-Mat include: blankets, pillow covers, bottle covers, coasters, and vase covers amongst others. We only use 100% cotton and Alpaca and Merino wool of the best quality. Our products are designed by young Dutch and Peruvian designers who made sure to make of each item a piece of art!

The knitters in Peru not only worked hard on their product, but also put a lot of energy into organizing their own association. This is an important aspect, because of the social aspects, but also because of the sustainability and therefore commercial aspects. We aim to open up the markets in Europe which means there has to be knowledge of exporting.

To build a larger network in Peru and to gain more knowledge of the sector, WorldGranny and Yente – organized a conference with the title “Entrepreneurship4Generations, working with identity in a globalized world”. This was successful. About 80 participants joined the conference and participated in workshops on themes as communication, exporting and microfinance. The members of the board of the knitting association to be formed, were also present.

In October we could launch our first productline at Coco-Mat. We presented one of the knitted toys to the grandson of our WorldGranny Ambassador, Else Marie van den Eerenbeemt.

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### 3. Transition in the East Alliance

#### Organization and Objective

The Transition in the East Alliance (TEA) is collaboration between the Medical Committee Netherlands – Vietnam (MCNV), the Global Initiative on Psychiatry (GIP) and WorldGranny (GP). The TEA program is direct at communities in five countries (Georgia, Laos, Tadzhikistan, Sri Lanka, and Vietnam). Special attention is given to those groups that are often forgotten: older people, people with a handicap and/or psychological problems, ethnic minorities, and the poor.

The budgeted costs of the total TEA program executed by three organizations are 8,095,771 euros spread over five years for these five countries. The overall aim is to encourage people to become self-reliant. By the end of the program in 2015 and beyond, they should be able to stand up for themselves, and the government should have noticed them.

In the TEA program, the following goals have been set for the five countries:

1. Enforcing the capacities of civil society
2. Access to financing
3. Access to health care

#### Capacity building

The goal in this field is to improve the organizational capacities of the partaking NGO's and societal organizations (SO's) in Georgia, Laos, Sri Lanka, Tadzhikistan and Vietnam. When the capacity of an organization is growing and the organization gets stronger, it is easier to work on the other two areas; Finance and Health. WorldGranny achieves this through workshops.

#### Access to finance

To improve the income of the older, the aim was to organize income-generating activities, on collective and individual levels. One of these activities is to provide loans for setting up businesses. Loans are not just given to everyone; the civil society organizations are responsible for the management of the funds. They have different training to manage this as best as possible. Not only have the civil society members received training, but they also received training in how they can lead their company. Last year, as a result, many new companies started.

#### Access to health care

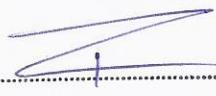
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Older people are often not regarded as a separate group and it is not known what rights to health care older people have. It is therefore necessary to create awareness on this subject. WorldGranny also accomplishes this through workshops.

## What happened in 2014?

All countries within the TEA program are focused on the same issues: capacity building, access to finance and access to health care. Below is a brief report of what has happened in the five participating countries.

### *Key-Achievements in Lao through the TEA-program:*

- The introduction of new rice seeds in Nong district, Laos, is showing promising first results! In Nong district, the most essential problem is a chronic rice shortage. It is a major cause of malnutrition and poverty. The Transition in the East Alliance is helping to revolutionize cultivation in Nong by field testing new rice seeds. In 2014 the results are remarkable and already caught attention of other districts. The improvement of income generating activities is enhanced through a substantial financial literacy program. Between 2011 and 2014, the number of marginalised people got access to bank loans increased by 120%.
- More access to health care: the TEA program has used a comprehensive health care approach to work towards improving access to health and social services. By applying a multi-faceted approach through engaging with community based organisations (basically a form of self-help groups) and NGOs, as well as working with community health centres and district hospitals, the specific needs of minority groups and older people were better addressed.
- Improvement in the curricula of training institutes
- TEA program supported organisations of disabled people and older people's association to hold workshops on lobby for the policies on social support for people with disabilities and older people.

### *Key-achievements in Vietnam through the TEA- program*

- Improve health status (physically and mentally) of older people
- Improved practice of policy on health check-up for older people: The Older Peoples Organisations - OPAs - with support of TEA program succeeded in lobbying for their proposal on social and health services for older people. In 2012, the Central Government announced Decision 1781/QD-TTg on a national programme for older people in the period 2012-2020. To lobby for proper translation of that policy into practice, the TEA programme supported the OPAs and Department of Labour, Invalids and Social Affairs (DoLISA) to organise lobby workshops, and facilitated the development of a plan for 2013-2020, based on the policy on the rights of the elderly as well as responsibilities of governmental agencies and organisations in caring for the elderly. In 2013, the Quang Tri Government approved the proposed plan and

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allocated annual budget for implementing that plan. The DoLISA has budget to provide monthly allowance for the older people, and health services can provide yearly health check-up for older people

- Improved practice of policy on rights of older people to access loans from Vietnam bank for social and policy (VBSP)
- Improved health through change behaviours and improved referral system.
- With TEA program, the village health worker's association (VHWAs -a local NGO) have been applying innovative methods such as drama, photo-voice, puppet shows and participatory videos for behaviour change communication. Those methods got many (more than 20,000 people) involved and changed their behaviours for better health. We learnt that those innovative methods were more effective with the ethnic minority communities where many people are illiterate.
- Many (more than 35%) ethnic minority people in Quang Tri have not get identification card (ID), so that they couldn't access to administrative services such as rights of having land. CSOs and community people did lobby and advocate for their rights. This is still on progress.

#### *Key-achievements in Tajikistan through the TEA- program*

- Better access for older people to health care provision. This is a sustainable change, because inclusion of older people was now taken up by the Board of the Ministry of Health and Social Protection and provided directives to all health departments throughout the country to open gerontology rooms in all health centers and opening of gerontology course in Tajik Medical University and Postgraduate Medical Education Institute. This change will last beyond the TEA lifetime and thus made the 5 years program sustainable. There are already evidences of lasting effect. In October 2014 14 gerontology rooms were opened in Dushanbe when projects were already completed. The TEA Program improved financial sustainability of at least one organization – Imkoniyat through the Resource Centre.

#### *Key-achievements in Sri Lanka through the TEA-program*

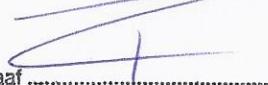
- Evaluation clearly showed that a great impact was made on the lives of older people as they were participating in the community based organizations (CBOs). Through trainings on leadership by the TEA and CBOs, older people that were initially not valued in their families regained their self-respect and confidence.
- Most older people now become bread winners, especially to their grandchildren.
- The community as a whole became improved as a particular social problem was solved or being solved.

- There is a significant level of change in policy making as government, through the Ministry of Social Service that started a dialogue to adopt policy on microfinance in aging.

*Key-achievements in Georgia through the TEA-program*

- The TEA Program helped to run 4 comprehensive health care projects which created institutional mechanisms to serve marginalized people with mental health problems, as well as build corresponding referral pathways between the relevant organizations. To assure quality of the services a number of trainings were implemented.
- Through the TEA program the partner community based organisations were motivated to form professional associations which would take care of professional standards and other relevant developments in the field of the psychosocial care for the marginalized groups.
- Special high appraisement was given to small-scale projects funded by the TEA program which gave good opportunities for community based organizations to acquire the skills and gain experience to improve access of marginalized people to social capital and health. Innovative projects were introduced within TEA framework: Child/Juvenile Delinquency Prevention Centre; prison women psychosocial rehabilitation and reintegration services and the Gori Trauma Centre for internally displaced people (refugees within the national borders). All instruments and methodologies developed in these projects have been incorporated by relevant state and church agencies and this was a major achievement in terms of sustainability.
- Another positive achievement for TEA Georgia with respect to mental health was that a institutional mechanism to educate social psychiatrists and psycho-traumatologists has been established—these two mental health professions were lacking in Georgia and that gap has been now been filled in a sustainable manner by the new master curriculum introduced through the TEA program.

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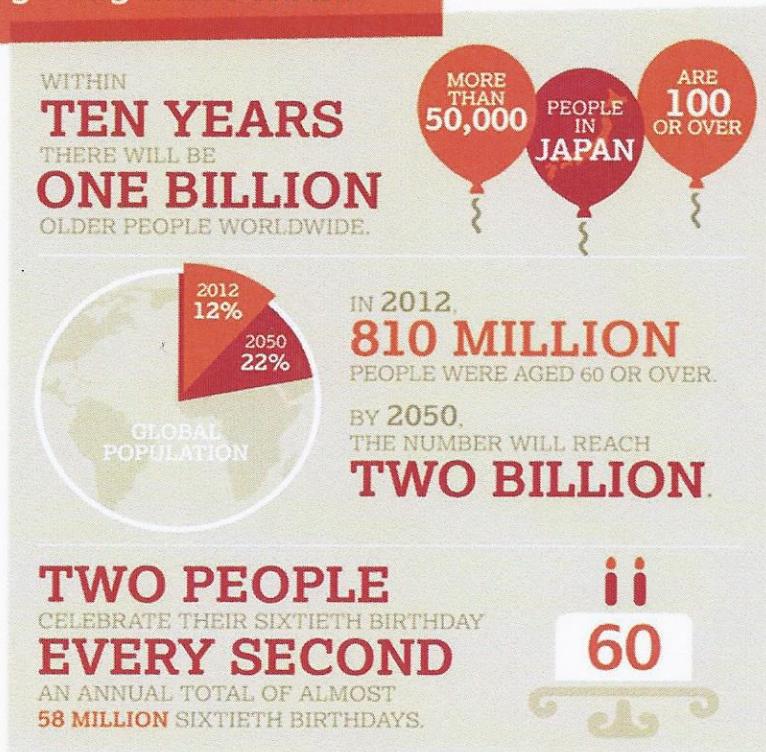
## 4. Building Awareness

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The world is ageing. Currently, one in ten people worldwide is older than sixty years, but it is estimated that this number will have doubled in 2050. Eighty per cent of these seniors will be living in a country where no social security system or right for pensions exists.

**The world is  
getting much older...**



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## Ageing is not just a developed world phenomenon...



this global ageing comes with some serious challenges for the entire world population.

Economically, the demographic transition will have a negative impact on the growth, savings, investments, consumption (-behaviour), labor markets, and pensions.

Socially, ageing puts a lot of pressure on family composition, ways of living, housing, migration trends and the demand for health care and services.

In the political arena, the process of ageing will influence patterns and political representation.

Partly because of ageing, older people increasingly fulfill an important role in reaching the millennium goals.

UN-prognoses show that seniors momentarily make up a large and fast-growing part of the poor in developing countries. In addition to which they are least capable of escaping from this persisting poverty.

Thus, it is important that we take on the challenges that ageing brings, and make full use of the possibilities it offers. Up until now in developmental areas, the faith of older people is barely taken into account. Not only development policies, but in society neither, people are aware of the faith of seniors (in developing countries), the ageing process and its impact.

WorldGranny makes people of all ages aware of global ageing and the consequences it brings along. This awareness is created in two ways:

- 1. Lobbying:** WorldGranny stimulates and supports public policy in which specific care is taken regarding the needs, interests and wishes of seniors.
- 2. EU-project:** A collaborative project with six of the European HelpAge partner organizations focused on awareness of Global Ageing especially with respect to the European Commission.

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## EU-project 'Promoting Age-friendly development'

October 1<sup>st</sup> 2014 was the **International Day of Older Persons**. HelpAge International and its Dutch partner present, WorldGranny, presented the Global AgeWatchIndex 2014 which has the motto "Age Demands Action". This campaign brings attention to the rights of senior citizens, which even today are barely honored. The index examines 96 countries in regards to the well-being of the older generations in relation to income and health care. This index, developed by our partner HelpAge International, is the first method that ranks countries to how well ageing them perishes. The countries are judged on four components: income, health, employment and education, and quality of life. This was mapped what the current situation is and where (urgent) improvement is needed in the field of aging.



## Goals and activities

**Overall objective:** Effective mainstreaming of ageing into EU and member state development policies and programs to accelerate progress towards EU poverty reduction objectives and the MDGs. This action focuses on developing the capacity of the HelpAge EU network of Affiliates to collectively engage in a stronger policy dialogue with EU institutions at country and European levels. This enhanced dialogue will address the gaps around ageing in EU development policy and will support the successful mainstreaming of ageing thus accelerating progress towards the MDGs. The eight active EU Affiliates constitute a growing and diverse network of organisations all with a strong ageing focus and some with well-established partnerships with organisations in southern partner countries. This action will support a deeper integration of the EU Affiliates into the wider HelpAge global network, strengthening their international development cooperation experience and the voice of the network in engaging in a dialogue with EU institutions on development and ageing issues.

**Specific objective:** A strong HelpAge EU network with the capacity and advocacy skills to act as a strategic and expert civil society platform and to engage effectively in policy dialogue with the EU institutions, member states and non-state actors on global ageing and development. In order to achieve the specific objective and create a stronger HelpAge EU network with the skills to act as expert platform engaging in a structured dialogue with European institutions, there is a need to both expand the reach of the EU network, create links across the network in order to strengthen the network's policy engagement at the EU level. This will enable the action to create lasting and long term impact of the network's engagement around mainstreaming of ageing into EU development policy. Four inter-related and complementary results with concrete outputs that will support these goals are explained here.

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### WorldGranny's alliances

Good partnerships are vital for WorldGranny, they ensure the right knowledge, support and access. Since its inception, WorldGranny has been the Dutch brand of HelpAge International. HelpAge International is based in London and has a coordinating role among the many HelpAge sister organizations worldwide.

**Locally:** HelpAge International has a large network of trusted local and regional partner organizations around the world that start and execute projects. These local partners are of great importance for WorldGranny to accomplish its mission and have over the years proven to be reliable allies. Better than anyone, these local partners know what the greatest needs are in the area. They can tailor the support offered to local preferences and customs, as they have been working there for years. They advise for whom which activities should be developed, and execute these activities themselves with WorldGranny's financial help. Most of the local organizations, but not all, belong to the HelpAge International network.

The Transition in the East Alliance (TEA) is collaboration between Global Initiative on Psychiatry, Medical Committee Netherlands-Vietnam and WorldGranny, and is aimed at enforcing the position of vulnerable groups in Asia.

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[www.WorldGranny.nl](http://www.WorldGranny.nl)

[info@WorldGranny.nl](mailto:info@WorldGranny.nl)

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**Volunteers:** Volunteers are immensely important for WorldGranny. Without volunteers, WorldGranny would not be able to reach as many people in an effective way. In 2014, more than 30 volunteers have helped WorldGranny to do her job. They do so flexibly, but on a regular basis. Of these volunteers 28 were students from several universities and colleges, mainly from studies in the field of economy, social- and communication sciences. The remaining 34 were seniors and (young) professionals who commit to global ageing.

**Grannies to Grannies (G2G):** WorldGranny receives a lot of support from the Grannies2Grannies groups. These groups are an initiative by WorldGranny, in which Dutch grandmothers aim to involve other Dutch grandparents with African grandparents' living situations. The grannies raise money by means of events, lectures, and sales at markets and festivals. With this money, they directly support grandmothers in Africa, who because of G2G are able to offer their grandchildren a future. In 2013 too, they have done an incredible job for WorldGranny and have jointly raised more than €15000,- euro's.

## Communication World Granny 2014

Expenditures made by WorldGranny in the Netherlands are purposely kept as low as possible, in order to use as much of the raised money as possible for the self-reliance of older people. Because of this, contact with the followers is primarily made online.

### Website and blogs

The [website](#) holds information about the vision, mission, and ambitions of WorldGranny. It also conveys background stories and the possibility to follow our activities.

In 2014, the website has had 18,870 visitors of which 12,740 were unique.

The past years too, a lot of work has gone into the blogs. These entertaining stories were written by: Super Granny, Lisette de Groot, Nik Penhale Smith, Renske Kind, Daphne Willems, Jeannette van den Ingh van Wijk en de Grannies to Grannies. The blogs are all themed around ageing or older people; sometimes they pick up on current issues, and others times they are reports of the field trips.

### Newsmedia

This year, 1 article has been posted on WorldGranny and 2 interviews took place, one in the Radio, the other one on TV.

- In perspektief - 4 pag Oud worden in het buitenland

### Radio and TV :

Caroline van Dullemen went to Radio 1 at Omroep Max to discuss on the " New Ageing " issue.

Caroline also went on Peruvian TV in Lima on 16<sup>th</sup> December to talk about the progress of " Knitting Social Fabric " since the creation of the program in 2014.

### Newsletter

In 2014, five newsletters were sent to 3583 people who were registered for this. The topics of these newsletters were amongst others: Knitting Social Fabric and a thank you to WorldGranny's friends during Christmas time. A special newsletter with an emergency call for help for victims of the natural disaster on the Philippines was sent too.

### Social Media

WorldGranny is active on Facebook, Twitter, and YouTube.

On Facebook, the aim was to post at least one message a week. In 2014, WorldGranny went from 525 to 680 likes, the official facebook page of the kookboek has 256 likes.

On Twitter, WorldGranny went from 725 to 769 followers, as measured on the 3rd of March 2015. Tweets were sent multiple times a day, for example with information on projects, and calls for new volunteers.

Furthermore, WorldGranny uploaded videos to YouTube regularly. These videos varied from project films to radio fragments.

### Fundraising policy

WorldGranny seeks for funding from a broad group of "friends"; from official funds, ministries, and the EU, to individuals and people who agree to donate during events. WorldGranny is extremely careful

with these funds available through third parties. In order to shape this caution taken, WorldGranny fulfills the requirements of the Central Bureau for Fundraising, as recorded in the CBF-mark requirements. WorldGranny is happy to announce that in 2014, WorldGranny can carry the CBF-mark once again.

WorldGranny targets at obtaining a very high level of financial effectiveness in her fundraising. This entails that by spending as little as possible WorldGranny attempts to bring in as much money as possible for the projects. Because of this, the vast part of the revenues goes to the project directly.

Fundraising in 2014 took place in the following ways:

- Our own fundraising;
- Institutional contributions
- Remainder revenues: own actions

### Institutional Contributions

The TEA program as well as the EU project allowed WorldGranny to receive institutional funds. These donations were primarily originative from governments and partner organizations.

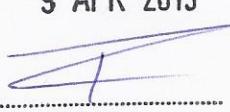
As discussed in chapter 3, the TEA program (Transition in the East Alliance) is a collaboration between the Medical Committee Netherlands-Vietnam (MCNV), the Global Initiative on Psychiatry (GIP), and WorldGranny (WG). The program was directed at enforcing the position of vulnerable groups in Georgia, Laos, Sri Lanka, Tadzhikistan, and Vietnam. In 2010, WorldGranny together with said organizations has received funds from the ministry of foreign affairs, for a duration of five years. In 2014, no extra fundraising was done to serve this project.

### Events & merchandizing

Each year, WorldGranny organizes events to raise awareness for her work. These events vary from sports-events like the 'Dam to Dam' charity run, to fundraising dinners, lectures, debates, and raffles.

The main event in 2014 was the conference "*Entrepreneurship4Generations, working with identity in a globalized world*" in Lima 16 December 2014.

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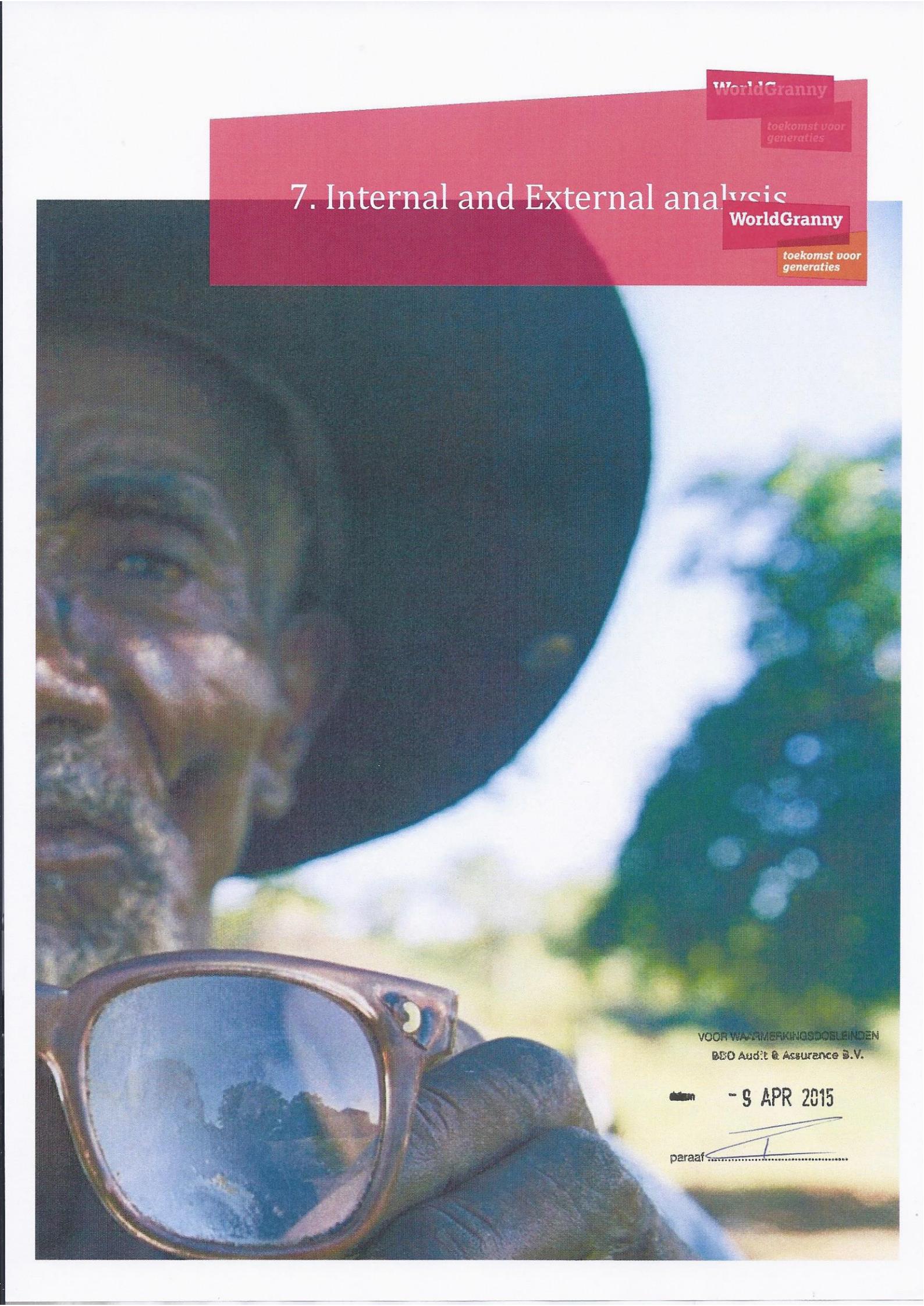
**Abuela Wine:** In June 2013, the Abuela Wine was called to life. ...., and is available in white and red. The wine can be ordered per bottle or per batch, and a part of the revenue goes to the knitting project in Peru.

**Christmas hampers:** WorldGranny and Good to Give collaborated on the creation of Christmas Hampers. This honest enterprise engages itself with worldly gifts that do triple good: the receiver is happy, it makes the world a little better, and it is produced environmentally friendly. With the yields of the Christmas hampers we were able to assist grannies in Africa and Asia.

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## 7. Internal and External analysis

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## SWOT- Analysis

### STRENGTHS

- CBF certification
- A strong network
- A very high utilization ratio of the funds
- Highly educated, motivated staff and interns
- Low costsforpersonnel

### WEAKNESSES

- Low brand awareness
- Low regular income
- High flow-out of experience
- Little senior level personnel

### OPPORTUNITIES

- Marketing couldbeutilizedbetter
- Global Ageing is a growing societal problem
- Corporate Social Responsibility (CSR) is gaining more attention in society

### THREATS

- Financial crisis
- Financial changes in the Netherlands regarding development aid
- Increasingcompetition
- Increasingcritique on developmentaid

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**WorldGranny**

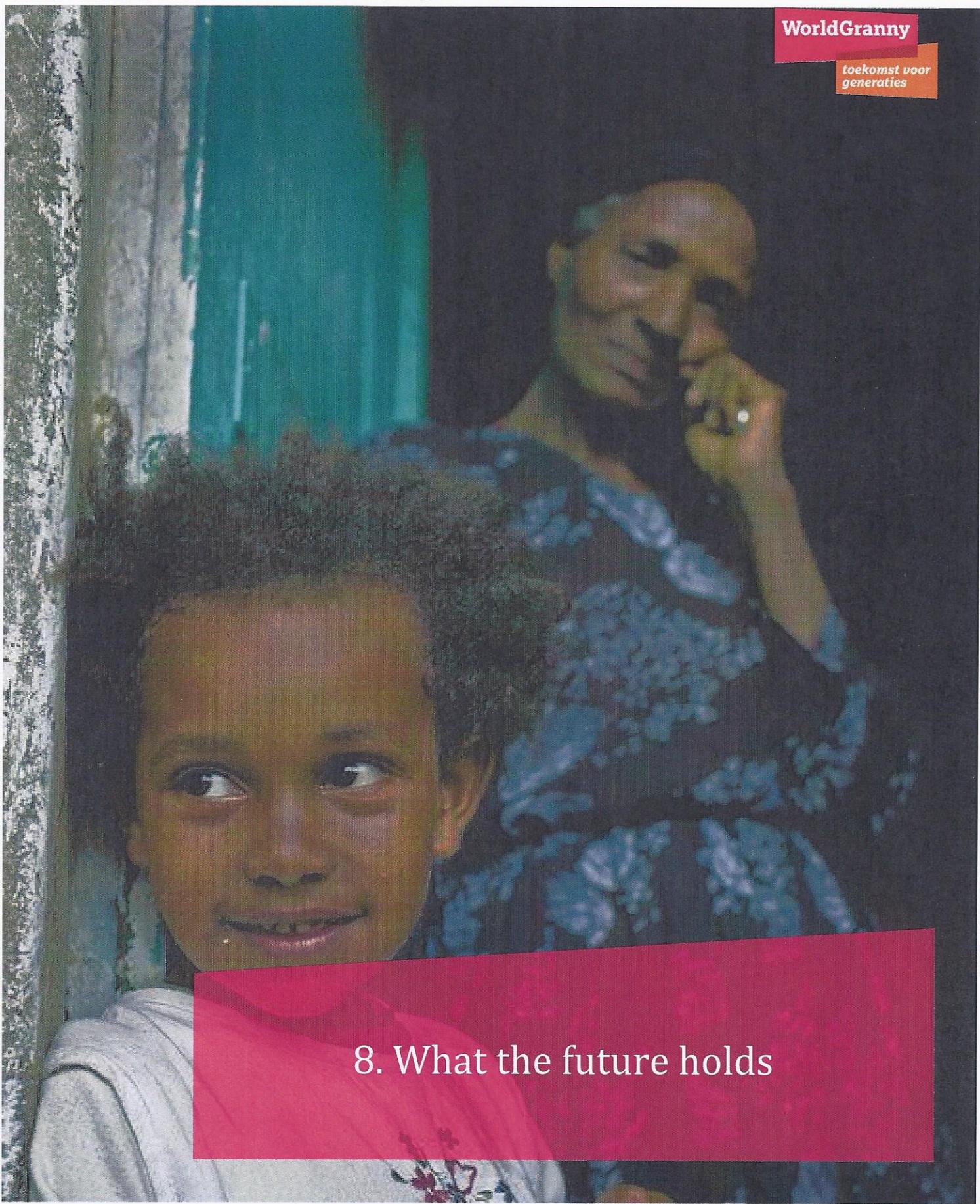
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## 8. What the future holds

The mission of WorldGranny is to assist older people to stay self-reliant. In order to accomplish this mission, WorldGranny will focus less on supporting projects, but focus more on producing products in the coming 5 years. At the same time, Social Fabric Knitting is a continuation of the former main activities, just with other accents.

1. - assist in organizing older people groups & built the capacity of those groups with legal and psychosocial support
2. - training the individual members
3. - provide access to new markets through Dutch design

The world of the 'crafts' is growing rapidly. We see similar projects develop (Granny's Finest in NL, Cloe Mattieu in Belgium, Kerana Knitters in Kenya etc.), as well as shops (the world of Sukha Amsterdam, Return to Sender) as webshops (Goodtogive, feestbaby.nl) as well as platforms etsy, Design by Craft, Discovered and DaWanda.nl.

*The future is handmade* could even be described as a movement. All this means that there is a "market". However, in the program Knitting Fabric Social we do not want to sell directly to the end consumer, but we will mainly be a whole saler and co-create with companies that are closer to the market. WorldGranny will therefore expand its business to business marketing activities. We can define this as creating value, solutions, and relationships either short term or long term with a company or brand. Also, through crowdfunding campaigns, customers can subscribe to samples that are designed with WorldGranny's own young Dutch designers.

It is important to have a good support system in Peru. We have close contacts with NGO's like HelpAge Peru and Care Peru. Our first group, Sumac Maki – *Golden hands* in quetchua – is coached by our colleague, psychologist / coodinator Janet Salas Villavicencio. We put 12% of the revenue side as admin costs in Peru in which storage and quality is included. We see the future lead by the slogan:

*Natural material, Experience hands, Dutch Design, .....*

Budget 2015

#### Income

fundraising	300.000
-------------	---------

Knitting Soc Fabric prog	140.000
--------------------------	---------

EU-program	10.000
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#### Spending

Objectives	380.000
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Admin & Management	70.000
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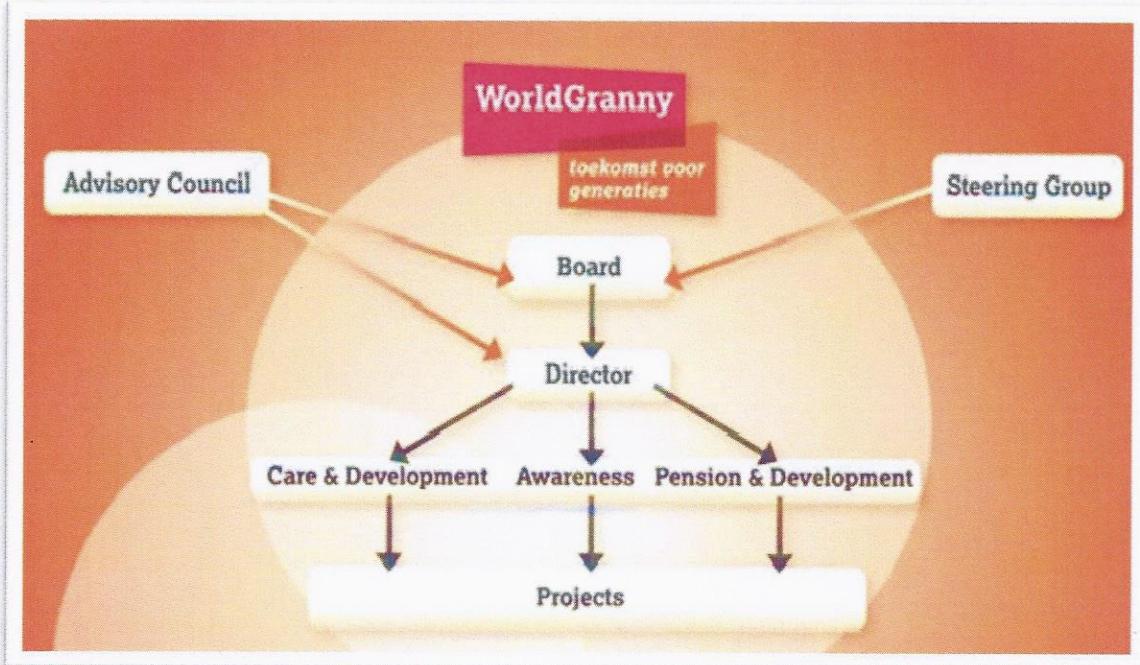
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## 9. Organizational structure

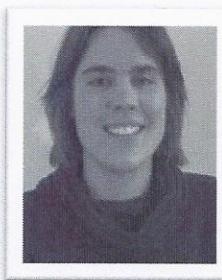
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## Staff

In 2004, WorldGranny was founded by Drs. Caroline van Dullemen. At that point she was director of the Scientific Bureau of GroenLinks. Before that, she had worked at the Ministry of Foreign Affairs as (adj.) secretary for the National Advisory Council for Development Aid (NAR). Caroline has for her work as a journalist travelled through Africa many times, where she wrote about political developments, the effects of HIV/aids, and the role of women. She has written two books about Africa in transition from the apartheid-system. In Africa she regularly spoke with older women. Her goal was to that way gain an understanding of the history and political situation of the country.



### International Program Manager Merlijn Kouprie

Merlijn has been working for WorldGranny since August of 2010. She trained to be an industrial designer and medical anthropologist. Merlijn believes that development and innovation can only arise by listening to all stakeholders and including them in the process. At WorldGranny, Merlijn puts her skills to use as program manager of the 'Transition in the East Alliance' (TEA).



#### Knitting Social Fabric Manager Karina Sandoval

Karina Sandoval has been working at WorldGranny since June 2012. She is originally from Peru but worked as a fundraiser in the US for some years where she accomplished her MBA. In 2011, Karina made the step of moving to the Netherlands and now proudly calls it home. At WorldGranny, she is responsible for the social enterprise "Knitting Social Fabric" (see chapter 2, Peru). At the moment she mainly keeps busy setting up partnerships between Peru and the Netherlands.

#### Knitting Social Fabric Designer



Jolijn Fiddelaers (1979) is owner and director of **IXX**. She is a passionate initiator, creator and entrepreneur. Since 2002 she has worked as an academic teacher and industrial textile-designer for various international companies. In 2010 she started **IXX** to create a fertile breeding ground for co-creative and sustainable textile related projects to come into being.

#### Annual report editor



Victoria Madueke is a trained social worker from Jos in central Nigeria. She has a bachelors degree in Social Work and Administration from the University of Jos and recently completed course work for a Masters degree. Her passion for humanitarian work drove her to pick up a volunteer position with WorldGranny when she moved to the Netherlands with her husband and kids.

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## Board & Accountability Statement

The Accountability Statement describes how WorldGranny applied good governance in practice. 'Management and Execution' are separated from 'supervision' by a governance/management contract (code).

The Supervisory Board and the Management of WorldGranny endorse the Three Principles of Good Governance which are described in the Code of Good Governance for Charities (Association of Fundraising Organizations, VFI, 2005) and CBF in 2008. These are:

1. A clear separation between 'monitoring' and 'control' from 'execution'; WorldGranny is doing this on the basis of its management/board code; In this management regulations established by the Board it states which decisions may validly taken by the director and what decisions need the approval of the board. Those are in any case:
  - o Approval of the annual plan, annual plan and the business plan of WorldGranny , including its budget and the required investments.
  - o Approval of the annual accounts and annual report WorldGranny
  - o Adopt and amend the management regulations .
  - o Approving changes in the employment policy.
  - o Adopt project grants to the amount of e 300,000 or more annually go over questions over e 100,000 per year of funding.
  - o Adopt collaboration with third parties on the basis of a cooperation agreement.
  - o Choice of the auditor.
2. An ongoing effort to mobilize spend the funds effectively and efficiently; WorldGranny is giving ongoing attention to this subject;
3. Continuous attention for an open and respectful and rewarding relationship with all stakeholders, especially when it comes to information and the management of complaint. WorldGranny has never have a complaint in its entire history.

The board has met 4 times for an assembly, and once for a strategic session. Recurrent subjects are the state of affairs with regard to finances, current applications to funds, organizations that WorldGranny can possibly approach for a strategic partnership, improving of WorldGranny's marketing strategy and progress in personnel and organization.

The members of the board do not receive any salary or compensation for their work at WorldGranny and are not involved in any projects related to WorldGranny. The board does believe that they could be involved more actively, for example with Marketing and Branding.

The board determines the salary of the director and other employees. This is done on the basis of the rates determined by the government's BBRA salary. The salary of the director is well below the Code Wijffels standard.

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Voorzitter	Penningmeester	Secretaris
<b>Prof. Dr. Pauline Meurs</b>	<b>Jan Minks</b>	<b>Drs. Edward Snieder, RA</b>
Professor Health management Erasmus University Rotterdam, former senator for PvdA	Senior Advisor at Peer	Partner KPMG & director KPMG Business Advisory Services
Algemene Bestuursleden		
<b>Jeanine van der Vlist</b> Managing director of Alcatel-Lucent Netherlands	<b>Jerry Blekkenhorst</b> Independent entrepreneur hotel and catering industry	<b>Josine Hendriksen</b> Owner of JH Brand Communication
<b>Marlies Zwolle</b> Managing Director of Concept Creation	<b>Prof. Guus Boender</b> † Professor ALM at de Vrije Universiteit and director Ortec Finance	

The stepping down dates are in the list below:

- |                       |   |
|-----------------------|---|
| 1. Pauline Meurs      | - 2-4-2007 – prolonged on 2-4-2010; prolonged to 31.12.2015 |
| 2. Jerry Blekkenhorst | - 19-5-2009 – stepped down mid 2014                         |
| 3. Guus Boender       | - 19-4-2010 – passed away in 2014                           |
| 4. Jeanine vd Vlist   | - 1-4-2011 – 1-4-2016                                       |
| 5. Edward Snieder     | - 1-10-2011 – 1-10- 2016                                    |
| 6. jan Minks          | - started in 2014 - 2019                                    |
| 7. Marlies Zwolle     | 17-09-2012 – 17-09-2017                                     |
| 8. Josine Hendriksen  | - 14-01-2013- 14-01-2018                                    |

## Advisory Council

The Council of Advice assist WorldGranny with knowledge, expertise, and the (public) profile of her members. She has an advising role only, and no decision-making powers.

<b>Eegje Schoo</b> MSc, former Minister of Development Aid, ambassador in India	<b>Prof. dr. Paul Schnabel</b> Director Social-Cultural Planning Bureau	<b>Maria Henneman</b> MSc, Media-Communication Specialist, Former Chief-Editor Netwerk
<b>Frans van Loon</b> MSc, Former Director ING Emerging Markets, Former Chairman Foster Parents Plan International	<b>Jeanette van den Ingh</b> Senior leadership trainer and executive coach at De Achmea Verbeelding B.V.	<b>Wilma de Bruijn</b> Director Life & Pension Academy

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woman of the year2003  
VeuveClicquot

<b>Gerda Havertong</b>	<b>Ilona Hofstra</b>	<b>Else Marie van den Eerenbeemt</b>
Actress	Program maker and media-trainer	Family Psychologist
<b>Joanne Kellermann</b>	<b>Jenneke van Pijpen</b>	<b>Em. prof. dr. Jan Kuné</b>
Director De Nederlandsche Bank	Former Vice-president ABVAKABO/FNV, formermember board Pension fundZorg&Welzijn	Professor pension sciencesatthe University of Amsterdam and connected to ABP
<b>Erik van Laar</b>	<b>Fabian Fagel</b>	<b>Herman Bril</b>
General director of S2B, Partner in professional association managementand former Vice-president ofthe Dutch centerof Directors and Commissioners (NCD)	Lecturer Operations & Process Management International Institute for Hospitality Management Den Haag	Managing Director atCardano
<b>Tom Roos</b>	<b>Rosalie van der Wel</b>	
Former division director of insurance supervision at the Dutch Central Bank	Estate planner Mazars	

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## 10. Corporate Social Responsibility

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## 10.1 Code of Conduct

In line with her vision and Mission, WorldGranny makes sure that all her employees, volunteers and advisors behave in a way that contributes to the protection of older and vulnerable people. For this reason WorldGranny has, inspired by HelpAge's Code of Conduct, written a code of conduct for all her current and future employees, volunteers and interns. This code of conduct is given to and discussed with all new employees when they start employment at WorldGranny. The goal of the Code of Conduct is to give personnel specific instructions regarding their behavior. The code of conduct can also be found in the appendix.

## 10.2 Sustainability

Sustainability is understood by WorldGranny as the harmony between *people*, *planet*, and *profit*, which leads to a *viable*, *equitable* and *bearable* existence for everyone. It is needless to say that WorldGranny externally pays a lot of attention to this subject in her projects, but internally this attention is being exerted too, even though the impact here is much smaller. WorldGranny mainly tries to reduce her ecological footprint by using organic and environment friendly products, like cleaning products, hand soap, and recycled plastic. WorldGranny saves on energy, water, paper and ink, for example by printing only the necessary. When a room is empty, lights and heating are off.

## 10.3 Procedure for complaints

WorldGranny as an organization benefits from aligning its services to the needs of its constituency. For this reason, WorldGranny would like to be informed if procedures do not happen as desired. Feedback is a valuable gift that WorldGranny uses for advancement and growth.

WorldGranny has a complaints procedure for individuals, organizations in the Netherlands, and for (international) partners. These procedures have been published on the [website](#).

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## Appendix: Code of Conduct

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## Background information

WorldGranny is a non-profit organization working on the sustainable improvement of the quality of life of seniors. As a sister of HelpAge International, she is part of a worldwide network of organizations that works with and for older people. In line with her vision and mission, WorldGranny makes sure that all her employees, volunteers and advisors behave in a way that contributes to the protection of older and vulnerable people. For this reason WorldGranny has, modelled to HelpAge's Code of Conduct, written a code of conduct for all her current and future employees, volunteers and interns.

The Code of Conduct is a supplement (not a replacement) to other professional ethical codes that WorldGranny adheres to, such as the Code of Conduct for 'the Federation of the Red Cross and Red Crescent Movement' and NGO's in Disaster Relief; People in Aid – Code of Good Practice, and the SPHERE Humanitarian Charter and Humanitarian Standards way of working. It is in the context of our own professional development that we maintain a code, to protect our beneficiaries, staff, and our organization.

This Code of Conduct shall be discussed with, and submitted for signature to all new employees, trainees or volunteers when they apply. The code applies to all WorldGranny staff. The goal of the Code of Conduct is to give specific guidelines to personnel regarding their behavior. Each employee, intern or volunteer who wants to comment on the Code of Conduct is welcome to raise this any issues with the director of WorldGranny.

## The Code of Conduct

As an employee, intern or volunteer at WorldGranny, your behavior and actions are an example of the way people work with and for older people. By striving for the highest quality when interacting with, and in your support for all stakeholders, you will not only contribute to WorldGranny's international success, but you will also contribute to a direct and positive effect on older people, their families and communities.

As an employee, intern or volunteer for WorldGranny, you have the chance to act as an advocate of older people's rights. This can be reached through the fostering of their cultural, social, and economic rights, and by making your personal behavior (including your use of power), your relationship with local communities, and the relationship with your colleagues a reflection of this.

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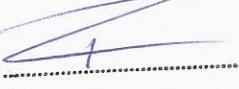
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### Ethicalbehavior

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- Show respect to all human rights, and counter discrimination on the basis of age, gender, handicap, ethnic descent, religion and other criteria defined by WorldGranny's and HelpAge International's policy (Equal Opportunity policy).
- Treat older people with dignity and respect, so to create an environment in which no physical, sexual or emotional discrimination takes place.
- Take action in a positive manner, in order to minimize to risk that your actions might damage older people.
- Be honest and sincere to others and treat them with dignity and respect.
- Work in accordance with HelpAge's health, safety and security guidelines to prevent your behavior from creating unnecessary risks in your own and other's safety. (For the safety guidelines, see: <http://www.helpage.org/resources/practical-guidelines/>).
- Take active part in making discrimination, harassment, abuse and exploitation disappear, including those of sexual nature that infringe the rights of others.
- Do not operate under the influence of drugs, including alcohol, or drug related substance (except prescriptions of drugs for health reasons) that affect your ability to perform your duties, nor bring such a matter to the Office of WorldGranny or on a trip on behalf of WorldGranny or HelpAge International.
- Do not take part in any form of sexual relations with a person under the age of 18, including colleagues, program beneficiaries or their relatives.
- Never buy or acquire anything by means of coercion or sexual favors from colleagues and stakeholders.
- Show respect to local culture and habits.
- Be careful with expressions towards third parties. All contact with third parties that can lead to publications, like the press, should first be approved by the Director or Chef de Bureau..

### Corruptionandabuse of power

- Ensure that WorldGranny and HelpAge International's resources (for example vehicles, computers and communications) are not demolished and protect these items from theft, fraud, or other damage.
- Computers and other equipment of the organization may not be used for viewing, downloading, or dissemination of inappropriate material such as pornography.
- Whenever equipment WorldGranny or HelpAge International is used for personal purposes, we trust you to act conscientiously in its discretion and make sure that you keep up the reputation of the organization.
- No business relations shall be formed between family members or friends and HelpAge International/WorldGranny or between HelpAge/WorldGranny and other ventures where you have a managerial function or financial interests are at stake. This is because relations with family, friends or business relationships with other parties can cause a conflict of interest.

- Do not accept any favor, bribe or gifts (with the exception of a small token of appreciation) of beneficiaries and contractors, or other forms of personal enrichment under all circumstances. Small tokens of appreciation may be received, but the managers should be informed of gifts offered or received.
- Do not abuse your position of power or authority by forming sexual relationships at work.

**Relation to local culture and communities**

- Take all (reasonable) measures to avoid bias, by refraining from inappropriate behavior or inappropriate actions that might offend the community. Take care of the reputation of WorldGranny and HelpAge.
- Whenever you are involved in the local political, religious or community leadership activities, you are required to ensure that WorldGranny and HelpAge's mission and objectives in the country are not compromised.

**Duty to report**

- Immediately report all violations of this code to a manager WorldGranny, either through the established reporting mechanism or, if not necessary, to the director of WorldGranny or another high official.
- Ensure that all information about violations of this Code shall be treated in the utmost discretion.
- All suspected violations of the code will be thoroughly investigated and treated with the utmost confidentiality in accordance with the Disciplinary HAI's and Complaints Committee procedures.

WorldGranny and HelpAge International are committed to ensure that the staff understands this Code and offers them the opportunity to discuss the Code with their managers and colleagues in an open discussion.

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## About this annual report

This annual report has been composed with care and checked by WorldGranny.

The composition is prepared according to the Guideline 650 for Fundraising institutions.

The texts and numbers have been verified by the employees and board of WorldGranny.

If in any case you still discover a fault, please let us know via [info@worldgranny.nl](mailto:info@worldgranny.nl)

Coverphoto: ©Antonio Olmos

## Foundation WorldGranny

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Chamber of Commerce 34 20 94 88  
BankaccountIBAN NL40 ING 000 489 469 6

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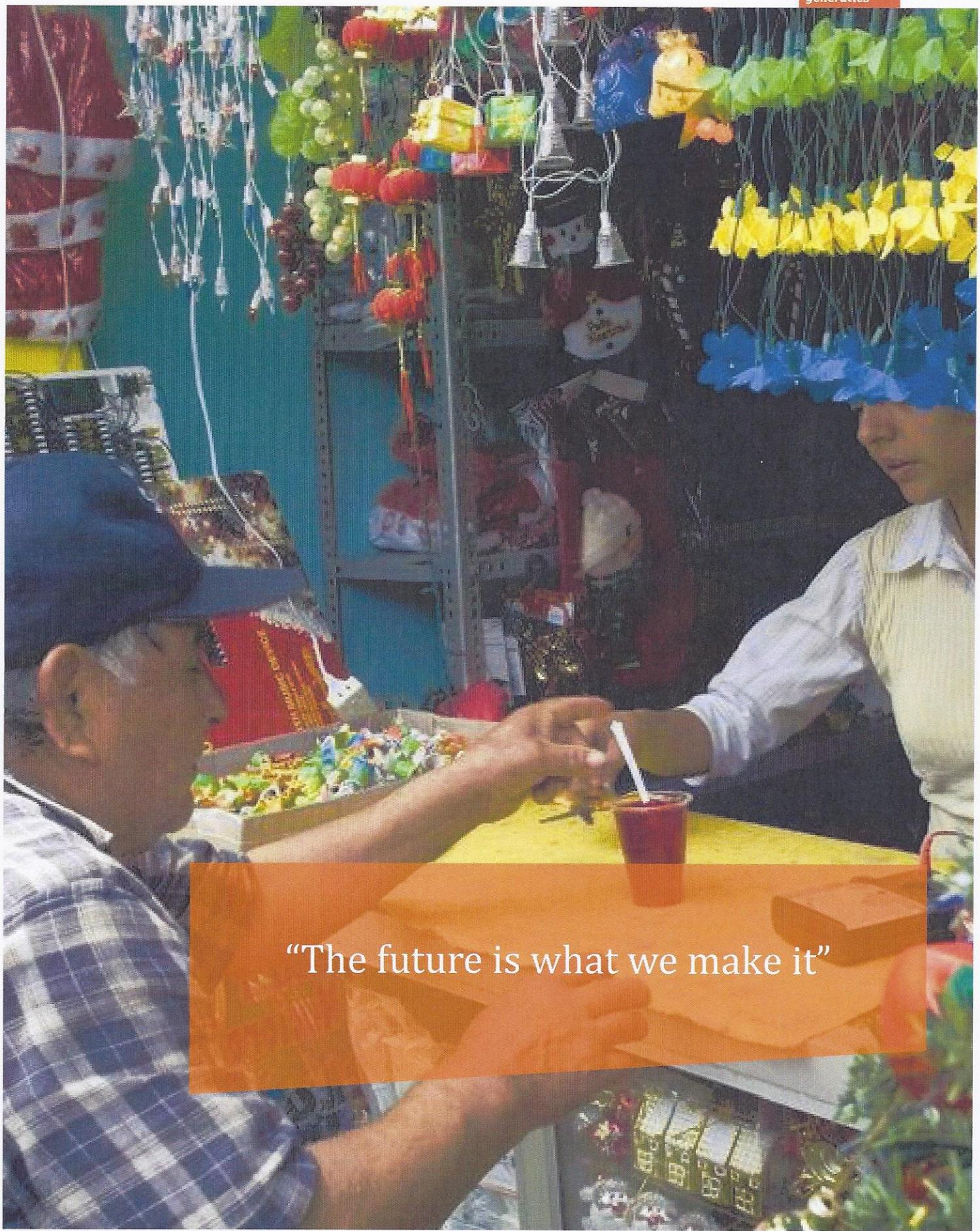
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## 8) Financieel jaarverslag

### Balans 31 December 2014

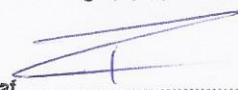
(Na voorgestelde winstverdeling)

	31 December 2014	31 December 2013
<b>ACTIVA</b>		
Overige vorderingen en overlopende activa	€ 135.921	€ 72.548
Liquide middelen	€ 184.483	€ 173.276
<b>TOTAAL ACTIVA</b>	<b>€ 320.404</b>	<b>€ 245.824</b>

	31 December 2014	31 December 2013
<b>PASSIVA</b>		
<i>Reserves en fondsen</i>		
Reserves		
Algemene reserve	€ 21.912	€ 59.637
Continuïteit reserve	€ 22.910	€ 35.142
Fondsen		
Gereserveerde fondsen	€ 94.812	€ 17.572
<b>Totale reserves en middelen</b>	<b>€ 139.634</b>	<b>€ 112.351</b>
<i>Kortlopende schulden</i>		
Project verplichtingen	€ 166.245	€ 96.190
Overige schulden en overlopende passiva	€ 14.525	€ 37.283
<b>Totaal kortlopende schulden</b>	<b>€ 180.770</b>	<b>€ 133.473</b>
<b>TOTAAL PASSIVA</b>	<b>€ 320.404</b>	<b>€ 245.824</b>

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**Verklaring van baten en lasten 2014**

	2014 Afrekening	2014 Begroot	2013 Afrekening
<b>INKOMSTEN</b>			
Inkomsten eigen fondsenwerving	€ 106.138	€ 163.000	€ 192.276
Inkomsten overheidssubsidies	€ 525.994	€ 340.000	€ 279.024
Rente en inkomsten uit beleggingen	€ 1.912	€ 0	€ 884
Overige inkomsten	€ 5.183	€ 23.000	€ 55.397
<b>TOTAAL INKOMSTEN</b>	<b>€ 639.227</b>	<b>€ 526.000</b>	<b>€ 527.581</b>
<b>UITGAVEN</b>			
<i>Besteed aan doelstellingen</i>			
Care & Development	€ 516.278	€ 422.256	€ 436.997
Awareness	€ 33.746	€ 27.601	€ 95.829
Pension & Development	€ 41.361	€ 33.829	€ 49.165
<i>Totaal</i>	<i>€ 591.385</i>	<i>€ 483.686</i>	<i>€ 581.991</i>
<i>Uitgaven fondsenwerving</i>			
Kosten eigen fondsenwerving	€ 1.061	€ 867	€ 6.908
Kosten uitbestede fondsenwerving	€ 0	€ 0	€ 27.631
Kosten verkrijgen overheidssubsidies	€ 0	€ 0	€ 0
<i>Totaal</i>	<i>€ 1.061</i>	<i>€ 867</i>	<i>€ 34.539</i>
Management & administratie	€ 19.498	€ 15.947	€ 48.441
<b>TOTAAL UITGAVEN</b>	<b>€ 611.944</b>	<b>€ 500.500</b>	<b>€ 664.971</b>
<b>RESULTAAT</b>	<b>€ 27.283</b>	<b>€ 25.500</b>	<b>-€ 137.390</b>

Van de ontvangen inkomsten in 2014 van gereserveerde fondsen is in 2014 niet alles besteed. Bijgevolg is dat WorldGranny € 77.240 van het resultaat over 2014 moet toevoegen aan de gereserveerde fondsen. Voor een overzicht van de toevoegingen en opnames verwijzen wij u naar pagina 7 van dit financiële jaarverslag.

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Vergelijking van inkomsten en uitgaven voor de jaren eindigend op 31 december 2014 en 2013INKOMSTEN

**Inkomsten uit eigen fondsenwerving.** WorldGranny heeft € 106.138 aan inkomsten verworven uit eigen fondsenwerving tijdens het jaar eindigend op 31 december 2014, ten opzichte van € 192.276 tijdens het jaar eindigend in december 2013.

**Inkomsten overheidssubsidies.** WorldGranny heeft € 525.994 aan inkomsten verworven uit overheidssubsidies tijdens het jaar eindigend op 31 december 2014, ten opzichte van € 279.024 tijdens het jaar eindigend in december 2013. De stijging wordt veroorzaakt vanwege een hogere subsidie door het Ministerie van Buitenlandse Zaken (MFS II) van € 246.970.

**Rente en overige inkomsten.** WorldGranny heeft € 1.912 aan inkomsten verworven aan rente-inkomsten tijdens het jaar eindigend op 31 december 2014, ten opzichte van € 884 tijdens het jaar eindigend in december 2013. In 2013 waren er hogere inkomsten door activiteiten van het personeel tijdens 2013 (opbrengst goede doelenloop), door een verkoopactie van wijnen en een actie voor en tijdens de Annual Diner. In 2014 waren er inkomsten door verkoop van wijnen en produkten van het Peru project.

UITGAVEN

Besteed aan de doelstellingen.

**Care & Development.** Tijdens het jaar eindigend december 2014, heeft WorldGranny € 516.278 aan de doelstelling Care & Development besteed ten opzichte van € 436.998 eindigend in december 2013.

**Awareness.** Tijdens het jaar eindigend december 2014, heeft WorldGranny € 33.747 besteed aan het doel Awareness ten opzichte van € 95.829 eindigend in december 2013.

**Pension & Development.** Aan het doel Pension & Development, heeft WorldGranny € 41.361 besteed tijdens het jaar 2014 ten opzichte van € 49.165 aan Pension & Development in 2013.

**Kosten eigen fondsenwerving.** De kosten voor de eigen fondsenwerving bedroegen in 2014 € 1.061 ten opzichte van € 6.908 tijdens het jaar 2013.

In 2014, heeft WorldGranny geen kosten gemaakt aan het uitbesteden van fondsenwerving. Dit in vergelijking met € 27.630 in 2013.

WorldGranny heeft geen kosten hoeven te maken voor het verkrijgen van overheidssubsidies, dit was ook het geval in 2013.

**Management & Administratie.** Tijdens het jaar 2014 heeft WorldGranny € 19.498 uitgegeven aan Management & Administratie , ten opzichte van € 48.442 in 2013.

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RATIO'S	2014 Afrekening	2014 Begroot	2013 Afrekening
Besteed aan doelstellingen / totale uitgaven	97%	97%	88%
Besteed aan doelstellingen / totale inkomsten	93%	92%	110%
(Uitgaven/inkomsten) eigen fondsenwerving	1%	1%	4%
(Uitgaven/inkomsten) verkrijgen overheidssubsidies	0%	0%	0%

Winstverdeling	2014 Afrekening	2013 Afrekening
Overschot / - tekort	€ 27.283	-€ 137.389
Aanvulling op / - terugtrekken van:		
Algemene reserve	-€ 37.725	€ 12.915
Continuïteits reserve	-€ 12.232	-€ 34.983
Gereserveerde fondsen	€ 77.240	-€ 115.322
<b>Totaal overschot / - tekort</b>	<b>€ 27.283</b>	<b>-€ 137.390</b>

## Kasstroom overzicht 2014

	2014 Afrekening	2013 Afrekening
<i>Kasstroom uit operationele activiteiten (A)</i>		
Resultaat over boekjaar	€ 27.283	-€ 137.390
Wijziging van de v lottende activa	-€ 63.373	€ 119.502
Wijziging van kortlopende schulden	€ 47.297	-€ 17.209
<i>Totaal (A)</i>	<i>€ 11.207</i>	<i>-€ 35.097</i>
<i>Kasstroom uit investeringsactiviteiten (B)</i>	<i>€ 0</i>	<i>€ 0</i>
<i>Kasstroom uit financieringsactiviteiten (C)</i>	<i>€ 0</i>	<i>€ 0</i>
<i>Wijziging van de liquide middelen (A+B+C)</i>	<i>€ 11.207</i>	<i>-€ 35.097</i>
Liquide middelen per 1-1	€ 173.276	€ 208.373
Liquide middelen per 31-12	€ 184.483	€ 173.276
<i>Wijziging liquide middelen over het jaar</i>	<i>€ 11.207</i>	<i>-€ 35.097</i>

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## Toelichting op de balans en de verklaring van baten en lasten

### Waarderingsbeleid

#### Algemeen

Stichting WorldGranny is opgericht op 21 juni 2004 en heeft haar hoofdkantoor in Amsterdam. De jaarrekening is opgesteld volgens "De Richtlijn 650 Fondsenwervende Instellingen" en gebaseerd op Sustainability Reporting Guidelines & NGO Sector Supplement of the Global Reporting Initiative (GRI).

#### Reserves en fondsen

Het eigen vermogen van WorldGranny is verdeeld in reserves en fondsen. De reserves worden toegewezen door het Bestuur en de fondsen door overige partijen. De reserves van WorldGranny bestaan uit een algemene reserve en een continuïteits reserve. Het bestuur streeft ernaar om de continuïteits reserve gelijk te houden aan het minimum van drie maanden van het budget voor personeel, huisvesting, kantoor en algemene kosten gedurende het jaar. Dit minimum bedraagt in 2014 € 22.910 ten opzichte van € 35.142 in 2013. De fondsen bestaan uit gereserveerde fondsen ten behoeve van het behalen van de doelstellingen, meestal projecten in het veld.

#### Overige activa en passiva

Dit rapport is opgesteld volgens het principe van de historische kosten. Tenzij anders aangegeven, zijn de activa

#### Vreemde valuta

Transacties in vreemde valuta worden omgerekend naar euro's tegen de wisselkoers van de transactiedatum. Aan het eind van het boekjaar worden alle schulden en vorderingen in vreemde valuta omgerekend naar euro's op basis van de wisselkoers per balansdatum. Wisselkoers resultaten zijn opgenomen in de winst- en verliesrekening.

#### Contributies, donaties en subsidies

De inkomsten bestaan uit donaties, subsidies en overige inkomsten die worden toegeschreven aan het desbetreffende begrotingsjaar. Donaties worden geboekt in het jaar waarin deze worden toegeschreven. Subsidies worden geboekt in het jaar van ontvangst of in het jaar waaraan deze wordt toegekend. Verliezen worden in acht genomen indien zij afkomstig zijn uit het desbetreffende boekjaar en zodra deze worden voorzien.

#### Uitgaven en onze doelstellingen

Op basis van de "Guideline 650", worden drie hoofddoelstellingen onderscheiden binnen WorldGranny welke in lijn staan met onze statuten:

1. Care & Development
2. Awareness

De kosten die gemaakt worden voor deze doelstellingen worden verdeeld op basis, van de tijd besteed aan de doelstellingen, per medewerker.

#### Project verplichtingen

De kosten ten behoeve van onze projecten worden rechtstreeks toegeschreven aan het boekjaar waarin de activiteiten worden uitgevoerd.

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## Toelichting op de balans

### Overige debiteuren en overlopende activa

	2014 Afrekening	2013 Afrekening
HelpAge Deutschland	€ 11.100	€ 25.000
Lopende rente	€ 1.356	€ 884
Voorschotten aan TEA partners	€ 115.867	€ 31.111
Overige debiteuren en overlopende activa	€ 7.598	€ 15.553
<i>Totaal</i>	€ 135.921	€ 72.548

**HelpAge Deutschland.** Dit bedrag wordt aan WorldGranny toegekend als onderdeel van het partnerschap met HelpAge Deutschland in een EU samenwerkingsovereenkomst.

**Opgelopen rente.** In januari 2015, heeft WorldGranny een bedrag ontvangen van opgelopen rente als onderdeel van het saldo van de fondsen op de balans. Dit bedrag werd op de spaarrekeningen gehouden tijdens het boekjaar 2014.

**Voorschotten aan TEA Partners.** Dit is het saldo per 31-12-2014 aan betaalde voorschotten aan de TEA Partners van WorldGranny. De partners moeten dit nog besteden. Zie ook "Project verplichtingen".

**Overige debiteuren en overlopende activa.** Het bedrag dat onder overige debiteuren en overlopende activa valt bestaat uit een nog te ontvangen verkoop van wijnen € 1.348 en verkoop produkten Peru project € 750. Tevens een nog te ontvangen donatie van € 5.000. Tenslotte valt in dit bedrag een nog te ontvangen bijdrage van € 500 van MNCV inzake gezamenlijke kosten voor MNCV Vietnam.

### Liquide middelen

	2014 Afrekening	2013 Afrekening
Kas	€ 0	€ 136
Lopende rekening	€ 17.670	€ 44.768
Spaarrekening	€ 166.813	€ 128.372
<i>Totaal</i>	€ 184.483	€ 173.276

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## Reserves en fondsen

	Algemene reserve	Continuïteits reserve	Gereserveerde fondsen	Totaal
1-1-2014	€ 59.637	€ 35.142	€ 17.572	€ 112.351
Toevoeging	€ 0	€ 0	€ 77.240	€ 77.240
Opnamen	€ 37.725	€ 12.232	€ 0	€ 49.957
31-12-2014	€ 21.912	€ 22.910	€ 94.812	€ 139.634

Gereserveerde fondsen

De toevoeging op de gereserveerde fondsen in 2014 met betrekking tot het gereserveerde inkomen onder de TEA Alliance Agreement (MFSII) bedraagt € 77.240.

Continuïteits reserve

Het bestuur streeft ernaar om de continuïteits reserve gelijk te houden aan het minimum van drie maanden van het budget voor personeel, huisvesting, kantoor en algemene kosten gedurende het jaar. Hiertoe heeft WorldGranny € 12.232 in mindering gebracht aan de continuïteits reserve. Het personeelsbestand is per 01-01-2015 teruggebracht tot één werknemer.

Project verplichtingen

	2014 Afrekening	2013 Afrekening
TEA - Sri Lanka	€ 86.247	€ 49.915
TEA - Vietnam	€ 67.598	€ 2.410
TEA - Laos	€ 33.554	€ 31.127
TEA - Georgië	€ 2.762	€ 1.035
TEA - Tajikistan	-€ 23.916	€ 11.703
<i>Totaal</i>	€ 166.245	€ 96.190

In de project verplichtingen bij de TEA partners is opgevoerd het saldo dat nog niet is uitgegeven bij de partners. Dit bedrag hebben zij wel als voorschot ontvangen van WorldGranny. Dit is een bedrag van € 115.867 per 31-12-2014 (2013: € 31.111).

Dit bedrag staat ook als vorderingen bij de post "Overige debiteuren en overlopende activa".

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## Overige schulden en overlopende passiva

	2014 Afrekening	2013 Afrekening
Te betalen kosten	€ 6.000	€ 6.225
Kosten jaarverslag	€ 2.800	€ 2.800
Loonbelasting	€ 1.716	€ 5.561
Vakantiegeld	€ 1.942	€ 3.503
Overig	€ 2.067	€ 19.194
<i>Totaal</i>	€ 14.525	€ 37.283

**Te betalen kosten.** WorldGranny heeft BDO Audit & Assurance B.V. benoemd als onafhankelijk gecertificeerd accountantskantoor om het jaarverslag 2014 te controleren. WorldGranny en BDO hebben een overeenstemming bereikt voor deze controle à € 6.000.

**Overig.** Het te betalen bedrag ad € 2.067 opgenomen onder de post 'overig' kan als volgt worden verdeeld:

- Overige te betalen kosten à € 2.067 - dit zijn o.a. bankkosten voor het 4e kwartaal 2014 (€ 137), administratiekosten 2014 (€ 1.210), kosten Peru project 2014 (€ 720).

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## Toelichting op de inkomsten en uitgaven

### *Inkomen uit eigen fondsenwerving*

	2014 Afrekening	2013 Afrekening
HelpAge International	€ 10.020	€ 75
HelpAge Deutschland	€ 11.770	€ 69.546
Sponsor a Granny, Sponsor the Community	€ 14.134	€ 35.723
Granny to Granny groepen	€ 23.273	€ 22.789
Overige donaties	€ 37.641	€ 52.898
Pension & Development Network partners	€ 9.300	€ 11.245
<i>Totaal</i>	<b>€ 106.138</b>	<b>€ 192.276</b>

Sommige donateurs geven de voorkeur aan het sponsoren van een specifiek project. Hieronder een uitleg per fondsenwerving.

**HelpAge International.** De inkomsten van HelpAge International zijn geplaatst onder debiteuren en reserveringen. WorldGranny zal deze fondsen in de loop van 2014 ontvangen als onderdeel van haar partnerovereenkomst.

**HelpAge Deutschland.** De inkomsten van HelpAge Deutschland zijn verkregen in combinatie met het EU-project. WorldGranny heeft samen met vier andere partners een subsidie ontvangen om een project op te zetten in het teken van Global Aging. Meer informatie hierover staat in Hoofdstuk 2 - Onze Projecten.

**Steun een Oma, support de community (particulieren en families) project, Het WorldGranny community programma (institutioneel, huizen voor ouderen) en de Grannies2Grannies (G2G)**

Meer informatie over de projecten: Steun een Oma, support de community (particulieren en families), Het WorldGranny community programma (institutioneel, huizen voor ouderen) en de Grannies2Grannies (G2G) is te vinden op de website van WorldGranny [www.worldgranny.nl](http://www.worldgranny.nl).

De inkomsten uit 2014 en 2013 van de G2G groepen zijn door de Granny-groepen van Amsterdam en Friesland.

**Overige Donaties.** De inkomsten onder 'overige donaties' komen van verschillende contributies van fondsen, instellingen, particulieren en overige. Hierbij zaten donaties van onder andere: St. Medew Goede Doelenfonds ING (€ 5.000), Provincie Noord-Brabant (€ 3.500) en Dr. Hofstee Stichting (€ 10.000).

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**Pension & Development Network Partners.** Inkomsten voor het P&DN zijn afkomstig van Aegon N.V. (€ 3.300), Towers Watson (€ 5.000) en EPT Executive Performanc (€ 1.000).

*Inkomsten overheidssubsidies*

	2014 Afrekening	2013 Afrekening
Ministerie van Buitenlandse Zaken - MFS II	€ 525.994	€ 279.024
Ministerie van Buitenlandse Zaken - P&DN	€ 0	€ 0
<i>Totaal</i>	€ 525.994	€ 279.024

Overheidssubsidie met betrekking tot:

- **MFS II:** dit is het deel voor 2014. Onder de TEA Alliance, kreeg WorldGranny van MCNV, de leidende organisatie van de alliantie, een totaal bedrag van ca. € 1.695.000 voor de periode 2011-2015.

*Inkomsten uit rente en beleggingen*

WorldGranny heeft geen beleggingen. De rente op de spaarrekening bedraagt € 1.912 (2013: € 884).

*Overig inkomen*

	2014 Afrekening	2013 Afrekening
Personele activiteiten	€ 0	€ 2.505
Overige inkomsten	€ 5.183	€ 52.892
<i>Totaal</i>	€ 5.183	€ 55.397

In 2014 zijn er opbrengsten uit het Peru project € 3.781. Bovendien zijn er inkomsten via doorverkoop van wijnen voor een bedrag van € 1.402 (2013: € 4.783).

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*Kosten besteed aan de doelstellingen*

WorldGranny besteedde 97% (€ 591.386) van haar totale uitgaven aan de doelen in Care & Development, Pension & ontwikkeling en Global Aging.

Van de 97% is 83% rechtstreeks betaald aan andere organisaties voor projecten van WorldGranny. De overige 17% is besteed in drie soorten kosten:

- Publicatie en communicatie kosten (€ 4.705, 1% van de totale uitgaven aan doelstellingen);
- Personeelskosten (€ 74.229, 12% van de totale uitgaven aan doelstellingen); die zijn toegeschreven aan de doelstellingen op basis van de tijd die personeel hierin heeft geïnvesteerd.
- Huisvesting, kantoor- en algemene kosten, audit- en administratiekosten (€ 23.341, 4% van de totale uitgaven aan doelstellingen).

In 2010 is WorldGranny begonnen met tijdschrijven in een geautomatiseerd systeem. De tijd is als volgt verdeeld over de doelen:

	Care	Awareness	Pension	Fondsenwerving			Management & Administratie
				Eigen	Derden	Overheids subsidies	
2013	0,28	0,22	0,21	0,03	0,12	-	0,14
2014	0,41	0,39	0,12	0,01	-	-	0,07

Hoe onze totale uitgaven werden besteed aan de doelstellingen, fondsenwerving en aan management & administratie wordt vermeld in de tabel op de volgende pagina.

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	Besteed aan de doelstellingen				Besteed aan fondsenwerving			Afrekening 2014			Begroot 2014	Begroot 2013
	Subsidies & project bijdragen	Publicatie & communicatie kosten	Care & Development	Pension & Development	Awareness	Eigen fondsenwerving	Acties van derden	Subsidies	Management & Admin			
Kantoor, algemene en administratie	€ 472.796	€ 0	€ 16.315	€ 0	€ 0	€ 0	€ 0	€ 0	€ 0	€ 489.111	€ 400.036	€ 367.081
Huisvesting	€ 0	€ 0	€ 4.705	€ 0	€ 0	€ 0	€ 0	€ 0	€ 0	€ 4.705	€ 3.848	€ 19.667
	€ 33.080	€ 31.467	€ 9.682	€ 807	€ 0	€ 0	€ 0	€ 5.648	€ 80.684	€ 65.990	€ 177.112	
	€ 5.867	€ 5.581	€ 1.717	€ 143	€ 0	€ 0	€ 0	€ 1.002	€ 14.310	€ 11.704	€ 20.412	
	€ 4.535	€ 4.314	€ 1.327	€ 111	€ 0	€ 0	€ 0	€ 12.848	€ 23.135	€ 18.922	€ 30.228	
Totaal	€ 516.278	€ 41.362	€ 33.746	€ 1.061	€ 0	€ 0	€ 0	€ 19.498	€ 611.945	€ 500.500	€ 614.500	

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*Uitgaven aan fondsenwerving*

Volgens RJ650, onderscheidt WorldGranny drie soorten fondsenwervende uitgaven: 'eigen fondsenwerving', fondsenwerving van derden (zoals de postcode loterij) en uitgaven voor het verkrijgen van overheidssubsidies. Alle uitgaven voor fondsenwerving zijn toegeschreven op basis van het tijdschrijven van het personeel en vallen onder personeelskosten, huisvesting en algemene kosten.

	2014	2013	2012	2011
Kosten eigen fondsenwerving	€ 1.061	€ 6.908	€ 2.637	€ 11.973
Inkommen eigen fondsenwerving	€ 106.138	€ 192.276	€ 367.585	€ 512.486
Ratio	1%	4%	1%	2%

Het CBF werkt met een norm van maximaal 25%. In vergelijking met andere organisaties zijn de kosten van eigen fondsenwerving van WorldGranny zeer laag.

	2014	2013	2012	2011
Kosten voor het verkrijgen van overheidssubsidies	€ 0	€ 0	€ 0	€ 0
Inkomsten uit overheidssubsidies	€ 525.994	€ 279.024	€ 356.006	€ 483.539
Ratio	0%	0%	0%	0%

*Kantoor en algemene kosten*

	2014 Afrekening	2013 Afrekening
Telefoonkosten	€ 528	€ 797
Verzendkosten	€ 6	€ 48
Computer onderhoud	€ 0	€ 119
Algemene reiskosten (niet gerelateerd aan projecten)	€ 11	€ 7
Eten, lunch	€ 187	€ 1.510
Bijdragen en abonnementen	€ 1.747	€ 2.356
Bankkosten	€ 1.953	€ 1.850
Kosten representatie	€ 0	€ 35
Bestuurskosten	€ 0	€ 32
Niet-aftrekbare BTW	€ 6.014	€ 8.043
Overige kantoor- en algemene kosten	€ 615	€ 1.708
<i>Totaal</i>	<i>€ 11.061</i>	<i>€ 16.505</i>

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**Huisvestingskosten**

	2014 Afrekening	2013 Afrekening
Huisvestingskosten	€ 9.457	€ 17.257
Energiekosten	€ 4.853	€ 4.832
Schoonmaakkosten	€ 0	€ 0
Gemeente belastingen	€ 0	€ 0
<i>Totaal</i>	€ 14.310	€ 22.089

WorldGranny is in september 2010 van kantoor gewisseld. De huur is hierbij licht gestegen, maar wordt gedeeltelijk gesponsord door de Quakers Amsterdam.

Op 1 augustus 2011 heeft WorldGranny een nieuwe huurovereenkomst bereikt met Quakers Amsterdam. De huurovereenkomst is voor een termijn van drie jaar en eindigend op 31 juli 2014, waarna de overeenkomst automatisch wordt verlengd met een jaar tot en met 31 juli 2015. In 2014 heeft WorldGranny € 11.400 ontvangen van onderhuurders. De huidige huisvesting- en energiekosten zijn als volgt:

	1-8-2011	1-8-2012	1-8-2013	1-8-2014	1-8-2015
Office rent *	€ 16.032	€ 17.532	€ 19.032	€ 20.532	€ 22.032
Energy	€ 3.960	€ 4.373	€ 4.696	€ 4.700	€ 4.760
<i>Totaal</i>	€ 19.992	€ 21.905	€ 23.728	€ 25.232	€ 26.792

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**Personeelskosten**

	Salary	2014 Afrekening	2013 Afrekening
Bruto salaris (inclusief vakantietoeslag)		€ 70.051	€ 156.642
Sociale belasting en sociale premies		€ 10.385	€ 26.026
Reiskosten		€ 1.777	€ 3.157
<i>Totaal</i>		€ 82.213	€ 185.825

Overige personeelskosten	2014 Afrekening	2013 Afrekening
Verzekeringskosten personeel	-€ 1.574	€ 5.295
Stagekosten	€ 45	€ 0
Trainingskosten	€ 0	€ 540
	-€ 1.529	€ 5.835

In 2014 heeft WorldGranny 2 personen in dienst gehad, waarvan er een het contract gedurende 2014 heeft beëindigd. Deze 2 personen vormden samen 1,3 fte over het jaar 2014 (2013: 3,7).

Vanaf mei 2011 heeft WorldGranny een pensioenregeling opgenomen voor haar werknemers. De hoogte van het bruto salaris is inclusief € 10.060 (2013: € 11.028) voor werknemers pensioenregeling kosten.

Het salaris van de directeur bedroeg € 44.931 (2013: € 44.931), dit is lager dan het maximale salarisplafond volgens de 'code Wijffels'.

*Salariskosten directie*

	2014
Bruto salaris	€ 41.603
Vakantietoeslag	€ 3.328
Sociale belasting en sociale premies	€ 8.416
Pensioenlasten	€ 5.205
Reiskosten	€ 915
<i>Totaal</i>	<b>€ 59.467</b>

*Audit kosten & Administratie kosten*

	2014 Afrekening	2013 Afrekening
Administratie kosten	€ 3.199	€ 4.831
Maken van het jaarverslag	€ 2.800	€ 5.000
Audit kosten	€ 6.075	€ 6.375
<i>Totaal</i>	<b>€ 12.074</b>	<b>€ 16.206</b>

**Audit opinion**

(te verkrijgen van BDO Audit &amp; Assurance B.V.)

VOOR WAARMERKINGSDOELEINDEN  
BDO Audit & Assurance B.V.

- 9 APR 2015

paraaf .....

## Controleverklaring van de onafhankelijke accountant

Aan: het bestuur en de directie van Stichting Worldgranny

### **Verklaring betreffende de jaarrekening**

Wij hebben de in dit rapport opgenomen jaarrekening 2014 van Stichting Worldgranny te Amsterdam gecontroleerd. Deze jaarrekening bestaat uit de balans per 31 december 2014 en de winst- en verliesrekening over 2014 met de toelichting, waarin zijn opgenomen een overzicht van de gehanteerde grondslagen voor financiële verslaggeving en andere toelichtingen.

### *Verantwoordelijkheid van het bestuur*

Het bestuur van de stichting is verantwoordelijk voor het opmaken van de jaarrekening die het vermogen en het resultaat getrouw dient weer te geven, alsmede voor het opstellen van het jaarverslag, beide in overeenstemming met Titel 9 Boek 2 van het in Nederland geldende Burgerlijk Wetboek (BW) (inclusief Richtlijn Jaarverslaggeving 650 Fondsenwervende instellingen). Het bestuur is tevens verantwoordelijk voor een zodanige interne beheersing als het noodzakelijk acht om het opmaken van de jaarrekening mogelijk te maken zonder afwijkingen van materieel belang als gevolg van fraude of fouten.

### *Verantwoordelijkheid van de accountant*

Onze verantwoordelijkheid is het geven van een oordeel over de jaarrekening op basis van onze controle. Wij hebben onze controle verricht in overeenstemming met Nederlands recht, waaronder de Nederlandse controlestandaarden. Dit vereist dat wij voldoen aan de voor ons geldende ethische voorschriften en dat wij onze controle zodanig plannen en uitvoeren dat een redelijke mate van zekerheid wordt verkregen dat de jaarrekening geen afwijkingen van materieel belang bevat.

Een controle omvat het uitvoeren van werkzaamheden ter verkrijging van controle-informatie over de bedragen en de toelichtingen in de jaarrekening. De geselecteerde werkzaamheden zijn afhankelijk van de door de accountant toegepaste oordeelsvorming, met inbegrip van het inschatten van de risico's dat de jaarrekening een afwijking van materieel belang bevat als gevolg van fraude of fouten.

Bij het maken van deze risico-inschattingen neemt de accountant de interne beheersing in aanmerking die relevant is voor het opmaken van de jaarrekening en voor het getrouwde beeld daarvan, gericht op het opzetten van controlewerkzaamheden die passend zijn in de omstandigheden. Deze risico-inschattingen hebben echter niet tot doel een oordeel tot uitdrukking te brengen over de effectiviteit van de interne beheersing van de entiteit. Een controle omvat tevens het evalueren van de geschiktheid van de gebruikte grondslagen voor financiële verslaggeving en van de redelijkheid van de door het bestuur van de entiteit gemaakte schattingen, alsmede een evaluatie van het algehele beeld van de jaarrekening.

Wij zijn van mening dat de door ons verkregen controle-informatie voldoende en geschikt is om een onderbouwing voor ons oordeel te bieden.

### *Ordeel betreffende de jaarrekening*

Naar ons oordeel geeft de jaarrekening een getrouw beeld van de grootte en samenstelling van het vermogen van Stichting Worldgranny per 31 december 2014 en van het resultaat over 2014 in overeenstemming met Titel 9 Boek 2 BW (inclusief Richtlijn Jaarverslaggeving 650 Fondsenwervende instellingen).



**Verklaring betreffende overige bij of krachtens de wet gestelde eisen**

Ingevolge artikel 2:393 lid 5 onder e en f BW vermelden wij dat ons geen tekortkomingen zijn gebleken naar aanleiding van het onderzoek of het jaarverslag, voor zover wij dat kunnen beoordelen, overeenkomstig Titel 9 Boek 2 BW is opgesteld, en of de in artikel 2:392 lid 1 onder b tot en met h BW vereiste gegevens zijn toegevoegd. Tevens vermelden wij dat het jaarverslag, voor zover wij dat kunnen beoordelen, verenigbaar is met de jaarrekening zoals vereist in artikel 2:391 lid 4 BW.

Wognum, 9 april 2015

BDO Audit & Assurance B.V.  
namens deze,

w.g. H.C.J. Bot RA