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Emergency Response in Haiti

ANNUAL REPORT 2016

Stichting Medair Nederland
Amersfoort

CONTENT

REPORT

1	FOREWORD	4
2	GENERAL	5
2.1	MEDAIR GENERAL INFORMATION	5
2.2	MEDAIR NETHERLANDS GENERAL INFORMATION	6
2.3	GOALS AND OBJECTIVES–MEDAIR NETHERLANDS	7
2.4	KEY STRATEGIES AND ACTIVITIES	7
2.5	LEGAL STRUCTURE	8
2.6	COMPOSITION OF EMPLOYEES AND BOARD	8
2.7	STATUTES	9
3	INFORMATION RELATED TO ACTIVITIES AND FINANCIAL POSITION	10
3.1	KEY ACTIVITIES AND RELATED FINANCIALS	10
3.2	FUNDRAISING COSTS NETHERLANDS	10
3.3	FUNDRAISING STRATEGY	10
3.4	LINK TO FINANCIAL REPORT.....	10
3.5	RISK AND MITIGATION MEASURES	11
3.6	STRATEGY IN RELATION TO SPECIFIC AREAS.....	11
4	INFORMATION RELATED TO EMPLOYEES AND THE BOARD	12
4.1	TASKS AND RESPONSIBILITIES OF THE BOARD	12
4.2	SALARY AND COST STRUCTURE OF THE BOARD AND EMPLOYEES.....	12
4.3	BOARD SELECTION PROCESS.....	12
5	BOARD REPORT 2016	13
5.1	SUMMARY OF ACTIVITIES IN 2016	13
5.2	MEETINGS AND MEETING REPORTS	15
6	VISION 2017 AND THE FUTURE	17
6.1	BUDGET, STRATEGY, AND KEY ACTIVITIES 2017	17
6.2	EXPECTED INCOME.....	18
6.3	USE OF FUNDS AND RESERVES	18
7	FINANCIAL REPORT– JAARREKENING	19

**Medair Netherlands
Report of the Board
2016**

1 FOREWORD

On behalf of the board of Medair Netherlands, I am pleased to present our Annual Report for 2016. In 2016, Medair Netherlands, with the great support of many donors, volunteers, board and staff, succeeded in providing a significant contribution to the worldwide work of Medair¹ – serving the most vulnerable.

On multiple levels, 2016 was a year of transitions. Medair Netherlands had to unexpectedly move office as our building was being razed. We are very grateful that we have found a new office space in Amersfoort. The office team has expanded, adding a church relations manager and someone to provide financial admin support; both will strengthen the team and prepare us to further the mission in future years.

We are very thankful for all the efforts of our donors and their networks with initiatives great and small to raise funds for the mission of Medair to support the most vulnerable. Despite the joint efforts from donors and team, the forecast fundraising targets have not been totally met in 2016. However we are very grateful for all the funds that came in to support the programmes of Medair in the field. We have seen a continued presence of committed Dutch workers in the field, a growing awareness of Medair in the Netherlands (as evidenced by more media publicity and new donors).

In 2016 Medair worldwide has been able to help more than 1.6 million of the world's most vulnerable people. Thanks to the support of our donors, Medair has been able to continue to respond to the Syrian refugee crisis by scaling up its Middle East programme. Mosul and Hawiga military offensive in Iraq is fully underway with an affected population of an estimated one million. Medair is equipped to address acute needs of over 52,500 people with mobile medical teams, emergency kits for hygiene, food preparation, and shelter, along with WASH support and full shelter and household kits.

Medair deployed an emergency response team 48 hours after Hurricane Matthew ravaged southwest Haiti on 4th October. We are providing life-saving support in the Sud Department, focusing on the remote commune of Tiburon. The response team is providing shelter and WASH support to 2,500 households as well as DRR awareness to 4,000 more, and has helped 19,000 people to date. None of this would have been possible without the generous support of our donors. On behalf of the board and employees of Medair Netherlands, I would like to thank you all for your prayers and gifts.

Ultimately we want to thank our Medair colleagues working in the most remote places in the field to directly respond to the needs of the most vulnerable. They are the ones who often work in the frontline of aid.

In 2017 we want to continue raising funds to make the life-saving work of Medair possible, to keep on recruiting new capable and committed field staff, to continue to create awareness for the needs of the most vulnerable worldwide and, last but not least, to pray for the work and staff of Medair. We hope you'll continue to be part of this exciting journey with us.

Maarten van der Lei, Chairman of the Board, Medair Netherlands

¹ The name Medair is used when referred to Medair International in Switzerland. Medair Netherlands when specifically referring to the activities of Medair Netherlands.

2 GENERAL

2.1 Medair general information

2.1.1 Who are we? About Medair

Medair helps people who are suffering in remote and devastated communities around the world survive crises, recover with dignity, and develop skills to build a better future.

Medair is a humanitarian organisation inspired by Christian faith to relieve human suffering in some of the world's most remote and devastated places. We bring relief and recovery to people in crisis, regardless of race, creed or nationality.

As signatories of the International Committee of the Red Cross Code of Conduct, we believe that aid should be given to everyone who is in need, and not be used to further a particular political, social, or religious viewpoint. Our first and last considerations are the needs of the people we serve.

We save lives in emergencies and then stay to help people recover from crisis with dignity—working side by side with communities to leave a lasting impact. We do whatever it takes to bring relief where it's needed most. We provide a range of emergency relief and recovery services: Health care and nutrition. Safe water, sanitation, and hygiene. Shelter and infrastructure.

In all we do, we pursue the highest professional standards of quality, accountability, and sustainability. Our experienced teams carry out our projects in close connection with communities, listening to their needs, helping them improve their essential services, and providing them with training for the future.

We are focused on using our funds with integrity, ensuring maximum efficiency and accountability for all our programmes. We provide a flexible range of relief and recovery services, with expertise in health care, water and sanitation, and shelter and infrastructure.

Since 1989, our work has made a profound difference for millions of people, enabling lives to be saved and sustained for a better future. Together with our donors and partners, our unwavering commitment continues to bring hope to the world's most vulnerable.

2.1.2 Medair statutes

Article 1: Form

A non-profit association is formed and is ruled by articles 60 and following of the Swiss "Code Civil" and by the present statutes. The Association is a non-governmental, non-profit and politically independent organisation.

Article 2: Aim

The Association pursues a charitable and humanitarian aim, with a mission to respond to human suffering in emergency and disaster situations by implementing multi-sectoral relief and rehabilitation projects, in a compassionate and serving attitude inspired by its Christian ethos.

Medair's activities consist of:

- providing qualified technical assistance to respond to human suffering in emergency and catastrophic situations.
- co-operating with transportation services, contractors and other organisations used to operating in places hit by disasters (famine, epidemics, wars ...).
- gathering or purchasing and transporting relief material and goods to the distressed countries.
- training of national personnel in those countries.
- training of emergency volunteers in Europe.
- and generally, everything that is related, contributes to and helps in the achievement of these activities and of others which could be connected to them.

Article 3: Name

The Association's name is: Medair.

Article 4: Headquarters

The Association's headquarters are located in the Canton of Vaud, at Chemin du Croset 9, 1024 Ecublens, Switzerland.

Article 5: Duration

Its duration is unlimited.

2.2 Medair Netherlands General information

"Stichting Medair Nederland" is an independent Dutch foundation with its basis in Amersfoort. Medair Netherlands is affiliated with Medair through an affiliate agreement and a Medair Brand agreement.

2.3 Goals and Objectives Medair Netherlands

The “Stichting Medair Nederland” has as its goal to support and contribute to humanitarian aid provided by Medair in emergency and recovery situations through:

- Communication
- Fundraising
- Recruitment of field staff
- Prayer support
- Any other activities that support this goal

2.4 Key strategies and activities

2.4.1 Communications

Medair Netherlands focuses on increasing awareness of Medair with help of the following strategies and activities:

- Publishing digital newsletters and printed magazines
- Active online presence on social media (Facebook & Twitter)
- Being present at relevant fairs and events
- Giving presentations at relevant meetings
- PR activities and exposure in the media (online, print, TV & radio)
- Keeping in touch with the existing network of (ex-)field staff to pitch them to media as a link to the field activities

2.4.2 Fundraising

Medair Netherlands focuses on generating funds for the work of Medair in the programme countries with help of the following strategies and activities:

- Publish and distribute fund appeals on a regular basis to generate donations
- Church strategy: identify churches that will donate to Medair Netherlands on a regular basis
- Network with selected institutional donors and other Dutch NGOs. Goal is to seek financial support for our international programmes. This is being done in close teamwork and cooperation with Medair
- Major private donors strategy: identify major private donors that will donate funds to Medair Netherlands on a regular basis
- Network of current and former field staff: Use the network of current and former field staff to generate potential donors, partnership with churches, businesses and schools
- Use of social networks in order to create awareness and funds
- Foundations. Approach relevant foundations for funding of Medair’s activities

2.4.3 Recruitment

Medair Netherlands focuses on recruiting field staff with help of the following strategies and activities:

- Presence on Dutch recruitment websites (listing vacancies / banners / links)
- Information evenings about working with Medair
- Attendance at events with an information booth
- Presentations at schools

- Former field staff actively promoting Medair within their churches and networks and looking for recruitment possibilities

2.4.4 Prayer support

Medair Netherlands is contributing to an organised prayer network that supports field staff and field projects.

2.5 Legal structure

Medair Netherlands is an independent foundation and is strictly non-profit. The board of Medair Netherlands is responsible for overseeing the strategies, activities, and use of funds. The foundation holds the ANBI status of the Dutch Tax Authorities. Above that, the foundation is a fully acknowledged member of the RfB (Raad voor de financiële Betrouwbaarheid). As of 1 January 2017 Medair Nederland acquired the accreditation CBF Erkend Goed Doel.

2.6 Composition of employees and board

As of 31 December 2016 seven paid positions (4.4 FTE) in its office (of which 1.4 FTE for Medair in Switzerland)

During 2016 there has been a change of leadership and roles within Medair Netherlands. The National Coordinator (0.8 FTE) became Senior Relationship Manager (0.6 FTE). The Manager Communications & Fundraising (0.9 FTE) became the Director Medair Netherlands (1.0 FTE)

- National Coordinator (0.8 FTE). Key responsibilities: management, fundraising (churches, companies, major donors), recruitment, HQ relations, and events (until 31 August 2016). From 1 September 2017 Senior Relationship Manager (0.6 FTE).
- Manager Communication & Fundraising (0.9 FTE). Key responsibilities: management, communications, media, HQ relations, fundraising direct mail, institutional fundraising, campaigns, and events (until 30 September 2016). From October 1st, 2016 Director Medair Netherlands.
- Fundraising & Communications Officer (0.6 FTE) with the tasks of assisting in organising events, office management and online marketing.
- Finance Administrator (0.2 FTE) as of 1 August 2016. Key responsibilities: bookkeeping.
- Relationship Manager Churches (0.6 FTE) as of 2 November 2016. Key responsibilities: building relationships with current and new churches.
- Head of Country Programmes (1 FTE), Team Manager Sector Advisors. Medair in Switzerland requested to staff a head of country programme for Somalia and Iraq (till 15/8/ 2016)/Team Manager Sector Advisors 15/8 until 31/12/2016). This position is directly managed by the International Department of Medair's Headquarters and works both in Switzerland and in the Netherlands. All related costs are reimbursed by Medair Headquarters.
- WASH Advisor. (0.4 FTE) Medair in Switzerland requested us to staff a part-time WASH advisor. The WASH advisor is directly managed by the International Department of Medair's Headquarters and works both in Switzerland and in the Netherlands. All related costs are reimbursed by Medair Headquarters.

The board of Medair consists of at least three members with at least the following responsibilities: Chairman, Secretary and Treasurer. The board members are unpaid volunteers.

As of 31 December 2016, the board had the following members:

- Maarten van der Lei Chairman
- Willemieke Geneugelijk Treasurer
- Dineke Wibbelink Secretary
- Jim Jackson General board member
- Kees van Bommel General board member

2.7 Statutes

The statutes were reviewed and updated in November 2010.

3 INFORMATION RELATED TO ACTIVITIES AND FINANCIAL POSITION

3.1 Key activities and related financials

As discussed under point 2.4, Medair Netherlands undertakes the following key activities:

- Communications
- Fundraising
- Recruitment of field staff
- Prayer support

Medair in Switzerland had the following split in operating expenses over the year 2016 (figures for 2016 were not yet available in January 2017 during the closing of the annual report):

- Humanitarian expenses direct 82.3 %
- Humanitarian expenses indirect 6.2 %
- General management 7.5 %
- Fundraising 4.0 %

3.2 Fundraising costs Medair Netherlands

We can specify our fundraising costs in the following way:

- Direct personnel costs – personnel working directly on fundraising
- Direct fundraising costs related to fundraising activities
- A share of the general office costs

The fundraising costs and ratios are specified in the financial annual report.

3.3 Fundraising strategy

Our overarching goal is to grow income in order to serve more vulnerable people at a more effective cost. The focus for the coming year is to raise more unrestricted funding and to widen our donor base.

Use of funds

Restricted funds received in 2016 were sent directly to Medair in Switzerland or are reserved to be sent to Switzerland. No administrative or management costs were withheld from these funds. Unrestricted funds have been necessary to cover the running costs of the organisation.

3.4 Link to financial report

During 2016 an amount of € 518,193 was forwarded to Switzerland in order to support the work of Medair.

3.5 Risk and mitigation measures

Medair Netherlands has a number of financial risk areas. These risks are minimized and managed consciously. In our multi-year plans we pay attention to risk management. The level of the continuity and earmarked reserves is based on the following financial risk analysis:

- We are constantly at risk of losing (large) income sources from, for example, new collaborative requirements or new quality requirements. Also, unilateral publicity can suddenly greatly affect the image of an organisation. There can also be business that has an effect on the organisation, but not directly threatening continuity. Incidentally, fraud in partner organisations, security incidents, or errors in address selections for fundraising letters may be considered.
- The risk of funding shortage is mitigated by investing in donor diversification, at the same time reducing dependency on too few donors. Staff in the Netherlands have built up specific donor knowledge in complying to specific donor requirements. Another mitigation measure is to cooperate more and more in consortia.
- In order to guarantee the continuity of the foundation in case of losing large income sources for a longer period, an earmarked reserve is retained which accounts for 25% of the annual costs of the organisation, plus the outstanding amount of claims for project funding can be covered. This allows the activities to continue for some time. In the event large income sources are lost, the reserves will be used to terminate activities in a controlled manner.
- Solvency risk: Medair Netherlands has only sole equity and does not use bank assets. There are sufficient liquid assets to meet outstanding commitments.

3.6 Strategy in relation to specific areas

3.6.1 Reserves

Our aim is to keep a general reserve at the amount of € 60,000, which would cover about one-quarter of the annual running costs of the Dutch office. Any additional funds will be forwarded to Medair in Switzerland. The board does not see the necessity of maintaining any higher reserves.

3.6.2 Volunteers

Medair Netherlands is partly dependant on volunteers. Volunteers are involved in Medair's presence at fairs and events. Besides this, volunteers help with administration and data entry in the office in Amersfoort. We are very grateful for the 15 volunteers who gave their hours of dedication in 2016. Because of their commitment, faithfulness, professional skills and life experience, we were able to meet and exceed the goals we had for last year.

3.6.3 Communications

Our communications strategy focuses on creating a platform and awareness for the work that Medair is doing. Our aim is to continue to communicate the need for and the effectiveness/efficiency of Medair's emergency response in particular. Our main message is that emergency response is directly saving lives every single day.

4 INFORMATION RELATED TO EMPLOYEES AND THE BOARD

4.1 Tasks and responsibilities of the board

The board of Medair Netherlands is responsible for all activities, operating expenses, and use of income of Medair Netherlands.

Within the board, a good division of tasks has been made: a chairman, a treasurer, and a secretary have been appointed, whilst the other board members have other individual tasks on the board.

The board meets in general four to six times per year. A good link with Medair in Switzerland has been secured since Jim Jackson, Director Executive Office of Medair, is a board member of Medair Netherlands.

4.2 Salary and cost structure of the board and employees

No board members are paid by Medair Netherlands, but expenses are reimbursed based on an instruction regarding board expenses. Medair Netherlands has seven paid staff. Salaries are benchmarked with the scale of the CAO – Welzijn and are adjusted yearly. Performance reviews are done on a regular basis by the Chair/HR focal point within the board.

4.3 Board selection process

When a vacancy comes up in the board – and the board decides to fill the vacancy – all board members and Medair Netherlands staff are asked to submit the names of potential new board members. The existing network of Medair ex-field staff is also used for this.

When a list of potential candidates is ready, the board meets and makes a shortlist of candidates on the basis of a) Needs within the board, and b) Background and expertise of the potential candidates.

The shortlist of candidates is then contacted for interviews with one of the board members to check availability and, more importantly, suitability.

The outcome of those interviews is reviewed (in a meeting or via mail) with all the board members and one or two candidates are invited for a second interview with a different board member. When a conclusion is reached by the board after the second interview, the chairman officially invites the selected candidate to become a board member and the new board member is installed in the following board meeting.

Board members have a general term of three years, which can be extended once for another three years.

5 BOARD REPORT 2016

Medair was founded in 1988 and has a passion for serving the most vulnerable in crisis. Unfortunately we have to conclude that there is still a need for an organisation like Medair. In a perfect world, Medair would cease to exist right away.

In 2016 Medair immediately responded to the devastation after hurricane Matthew struck Haiti in September. Within 48 hours an emergency response team was on ground to help the survivors. Together with our private donors and our partners in the Integral Alliance, Medair was able to respond and help the most vulnerable. Medair had just finished the reconstruction programme in the southeast of Haiti and former staff contacted the organisation straight away and offered their help for their fellow countrymen. We took this as a sign of dedication and of the impact of the work of Medair.

Over the last 25 years, Medair has matured significantly and has seen great changes. Medair has developed into a humanitarian organisation that provides both short-term emergency relief and longer term recovery. Medair has been blessed with generous financial support from numerous funding partners and individuals. Millions of lives have been saved or sustained with our support.

Medair Netherlands continues to support the work of Medair by creating awareness for the need of emergency response, by recruiting field staff, by praying for the work and staff of Medair, and by raising funds to make the work of Medair possible.

We fully support the core values of Medair in our work in the Netherlands and we try to do our work for Medair with the values in mind: Compassion, Hope, Accountability, Dignity, Integrity and Faith.

5.1 Summary of Activities in 2016

5.1.1 Medair

Medair Netherlands is grateful to have been able to support the important work of Medair.

Here are some key statistics for the year 2015 (not all of the 2016 figures were yet available during the 'jaarafsluiting'):

- 1,617,579 beneficiaries
- 13 countries of operation:
 - Afghanistan
 - DR Congo
 - Haiti
 - Iraq
 - Jordan
 - Lebanon
 - Madagascar
 - Nepal
 - Philippines

- Sierra Leone
- Somalia
- South Sudan
- Syria
- International headquarters in Switzerland with 99 staff (88 FTE)
- 6 affiliate offices in Canada, France, Germany, the Netherlands, the UK and the US
- 144 internationally recruited staff positions in the field (IRS)
- 998 nationally recruited staff positions in the field (NRS)
- 34 countries Medair has worked from 1988 through 2016

5.1.2 Medair Netherlands

We are thankful that we could make a difference and raise support from the Netherlands. Our key focus in the year 2016 was to raise awareness in the Netherlands and raise funds for our Middle East programme and our programme in Nepal.

Because of the successes in 2012, 2013, 2014 and 2015, Medair Netherlands decided to also be actively involved in the international end-of-year campaign, 'Each Life is Worth the Extra Mile'. The Swiss-created slogan and campaign image were adapted and tailored to the Dutch market.

We would like to thank all our donors for their great contribution to this campaign.

Organisational process and internal highlights

In 2016 we continued our further professionalisation and further developed our Fundraising strategies.

In 2016, as Medair worked on the new international strategy for the coming three years, Medair Netherlands has waited to finish its strategy until the focus of the international strategy was ready by the end of 2016. Plans for 2017 are to further implement this.

During 2016 Medair Netherlands expanded the team with a church relation manager as well as a finance officer and we had a change in leadership and roles. Besides this, we had an unexpected office move due to the planned demolition by the new owner.

The highlights of 2016 were:

- Continued collaboration with our partner *EO Metterdaad* to support our country programmes in South Sudan, the Philippines, and Nepal.
- Continued collaboration with *Woord en Daad* as well as with *Red een Kind* for our recovery programme in Nepal.
- Great collaboration with headquarters on an integrated End-of-Year campaign, recruitment activities and with our team in the fields. The Dutch team has visited headquarters three times to meet up with other affiliates and staff of headquarters to better align, maximizing outputs by re-using and adapting each other's products for our own markets.
- In order to widen the scope of visibility and awareness of Medair in the Netherlands, time has been successfully invested in a proactive approach to be available for interviews in the media (TV, radio, and

print). In 2016 we had less exposure compared to 2015 as no large mediated emergency has happened. However, the Medair team managed to broaden the media outputs as more Dutch field staff have been pitched and published in a wider variety of media.

- We have noticed that the brand awareness as a result of these efforts has increased in 2016. Alongside the media Medair Netherlands has invested in targeted adverts around the End-of-Year Campaign and in two media specials in the national newspaper *Trouw* with World Refugee Day (June 2016) and the 5th Anniversary of the Syrian Crisis (March 2016).
- Several fundraising events organised by our donors and supporters. E.g. Crossroads Crossnotes Classical Concert in Amsterdam (January 2016) for the Syrian Refugees. Classical Concert in Dordrecht selling cupcakes for the Medair programme in South Sudan.
- In March, Medair's first Network dinner was held to strengthen relationships and collaboration with our major donors.
- In 2016, 1,671 donors supported the mission of Medair. The 344 new donors in 2016 were fewer than in 2015 (501).
- Great new volunteers and interns served in the Medair office or at the events.
- The three recruitment information evenings were well attended.
- In 2016, 34 Dutch field staff worked in a Medair programme or at HQ for long- or short-term assignments. Twenty Dutch participated in the Relief Orientation Course, which was an increase over 2015.
- Total income from fundraising this year was lower than forecast. One of the reasons: a large grant did not come in one batch in 2016 but will be given over a longer period (2016-2018). Based upon Medair Netherlands's income growth over the previous years, €1,030,000 was forecast, but this fundraising target was not reached. The total fundraising income over 2016 was €870,798.
- Medair Netherlands acquired the certification '*CBF Erkend Goed Doel*'. This is a new certification, as the accreditation system in the Netherlands changed as of January 2016 and all previous accreditations like RfB (Raad voor de financiële Betrouwbaarheid) ceased to exist.

5.1.3 Results

Our contribution to Medair in 2016 was €518,193.

Control over strategy and implementation

During 2016, five board meetings were held. Prior to all the board meetings an update was made by the office team to the board with key updates on the progress of communications, fundraising, recruitment, and prayer.

The staff of Medair Netherlands reports directly to the board, specifically to the chairman of the board. The chairman of the board and the Director of Medair Netherlands have had regular calls throughout the year.

5.2 Meetings and meeting reports

The board met in 2016 on the following dates:

- 2016.1 3 March 2016
- 2016.2 24 May 2016
- 2016.3 22 September 2016
- 2016.4 11 November 2016
- 2016.5 13 December 2016

Meeting reports were made and signed during the board meetings. During 2016 the board has focused on: The new strategy for 2017-2019. Further collaboration with networks in the Netherlands and investigate possible opportunities for the future to further the mission of Medair. Transitioning from *RfB* certification to *CBF Erkend Goed Doel* certification.

In the September meeting, the board had to say goodbye to our Treasurer Arjen Tompkins, who finished his second term on the board. The board is very thankful and grateful for all the work that has been done by Arjen in the last six years. Willemieke Geneugelijk has stepped onto the board to be the new Treasurer of Medair Netherlands.

6 VISION 2017 AND THE FUTURE

In Medair we know we face a future full of untold challenges as crises continue to happen and the world continues to change. Our mission in Medair Netherlands is to make a significant contribution to the work of Medair – serving the most vulnerable. We also focus more on unrestricted funding, as this is crucial to be able to help where the need is greatest. The contribution is not only financial, but also in people and prayer. As a small NGO in the Netherlands, we will have to become smarter and more professional in our communications, recruitment, and fundraising activities. We will have to become more creative and put our focus on effective and efficient actions that really have an impact.

Focus for 2017

1. Increasing the funding raised from the Netherlands to support the mission of Medair (core activity)
2. Raising Medair's profile in the Netherlands (core activity)
3. Involvement of Dutch workers in the field programmes and at headquarters (new focus in 2017)
4. Putting in place structures and procedures to keep the Medair Netherlands office in line with the growth of the organisation and requirements of certifications like CBF and institutional funders (new focus in 2017)

Explanation of our 2017 focus

In the previous strategy for Medair Netherlands (2011-2015) the focus has been on 'fanraising' - involving the network of former field staff. As in the last years we have seen an increase of Dutch people going to the field (in 2016: 25+), it has been decided to focus more on the Dutch staff who are currently working in the field or at headquarters. We will not only involve them more actively, but also work through them to involve their networks (family, church, work, etc.).

We have seen that once Medair Netherlands manages to link up with the field staff's network from the start of their deployment, more people become donors and get involved with Medair in general. This involvement continues even after the end of their contract with Medair if Medair Netherlands has succeeded to really make a connection with these networks.

The aim of Medair Netherlands is to have this focus on Dutch staff applied in all areas of Medair Netherlands' activities, including direct mailings, churches, events, social media, etc.

The current strategy 2017-2019 - *still in draft* - has been delayed in order to be able to follow/fit in with the strategy of Medair, which runs from 2017-2019.

6.1 Budget, strategy, and key activities 2017

The year 2017 will be one of continued challenges, but both staff and board are highly committed to facilitate Medair playing a growing role among Dutch humanitarian aid organisations. We will expand our staff. This is also reflected in our budget for 2017.

Our budget for the year 2017 is the following (in Euros):

Donations Institutional, restricted		500,000
Donations Private, restricted		250,000
Donations Private, unrestricted		280,000
Total donations		1,030,000
Other income		0
Total income		1,030,000
Donations to third parties (Medair (Switzerland))		750,000
Medair Staff Recruitment		40,000
Communications		105,000
Costs of fundraising		100,000
Other general expenses		35,000
Total expenses		1,030,000
Result		0

6.2 Expected income

Our planned income from fundraising for the year 2017 is €1,030,000.

6.3 Use of funds and reserves

The restricted funding is forwarded in full to Medair in Switzerland to be used for the purposes it has been given for. The board furthermore tries to maintain the general reserves at an acceptable level to finance the day-to-day business of the organisation in the Netherlands.

7 FINANCIAL REPORT - JAARREKENING

JAARREKENING 2016

STICHTING MEDAIR NEDERLAND
AMERSFOORT

Stichting Medair Nederland, Amersfoort

INHOUDSOPGAVE

JAARREKENING 2016

1	Balans per 31 december 2016	21
2	Staat van baten en lasten over 2016	22
3	Kasstroomoverzicht 2016	23
4	Grondslagen voor waardering en resultaatbepaling	24
5	Toelichting op de balans per 31 december 2016	25
6	Toelichting op de rekening van baten en lasten over 2016	28
7	Toelichting bij totale lasten 2016	30
8	Toelichting lastenverdeling 2016 en diverse ratio's	32

Overige gegevens

Resultaatbestemming	33
Akkoordverklaring bestuur	33
Controleverklaring	34

Stichting Medair Nederland, Amersfoort

1 BALANS PER 31 DECEMBER 2016

ACTIVA

	<u>31 december 2016</u>		<u>31 december 2015</u>	
	€	€	€	€
VLOTTENDE ACTIVA				
Vorderingen en overlopende activa	(1)	115.666		83.931
Liquide middelen	(2)	<u>135.436</u>		<u>204.061</u>
Totaal activa		<u>251.102</u>		<u>287.992</u>

PASSIVA

RESERVES EN FONDSSEN

(3)

Reserves		70.422		178.298
Bestemmingsfondsen		<u>130.253</u>		<u>85.031</u>
		200.676		263.329

KORTLOPENDE SCHULDEN

Overige schulden	(4)	<u>50.426</u>		<u>24.663</u>
Totaal passiva		<u>251.102</u>		<u>287.992</u>

Stichting Medair Nederland, Amersfoort

2 STAAT VAN BATEN EN LASTEN OVER 2016

		Werkelijk 2016	Begroting 2016	Werkelijk 2015
		€	€	€
BATEN				
Baten uit eigen fondsenwerving	(5)	636.682	240.000	315.360
Baten uit acties van derden	(6)	234.012	1.050.000	917.040
Overige baten	(7)	104	0	272
Som der baten		<u>870.798</u>	<u>1.290.000</u>	<u>1.232.672</u>
LASTEN				
BESTEED AAN DOELSTELLINGEN				
Aan derden verstrekte subsidies	(8)	518.193	865.000	776.556
Personeelskosten veldwerkers	(9)	123.343	70.000	98.758
Werving van vrijwilligers	(10)	41.526	42.000	33.703
Geven van voorlichting	(11)	103.815	105.000	84.256
		<u>786.877</u>	<u>1.082.000</u>	<u>993.273</u>
WERVING BATEN				
Kosten eigen fondsenwerving	(12)	61.751	65.100	48.279
Kosten acties van derden	(13)	55.718	55.610	45.311
BEHEER EN ADMINISTRATIE				
Kosten beheer en administratie	(14)	29.106	82.290	26.719
		<u>146.575</u>	<u>203.000</u>	<u>120.308</u>
Som der lasten		<u>933.452</u>	<u>1.285.000</u>	<u>1.113.581</u>
Resultaat		<u>-62.653</u>	<u>5.000</u>	<u>119.091</u>
Resultaatbestemming 2015				
Toevoeging aan continuïteitsreserve		-107.876		
Toevoeging aan bestemmingsreserve		0		
Toevoeging aan bestemmingsfondsen		45.222		
		<u>-62.653</u>		

Stichting Medair Nederland, Amersfoort
3 KASSTROOMOVERZICHT 2015

Het kasstroomoverzicht is opgesteld volgens de indirecte methode.

	<u>2016</u>	<u>2015</u>
	€	€
Kasstroom uit operationele activiteiten		
Resultaat van het boekjaar	-62.653	119.091
Aanpassingen voor:		
Veranderingen in het werkkapitaal:		
Mutatie vorderingen	-31.735	-7.618
Mutatie kortlopende schulden	<u>25.763</u>	<u>-4.595</u>
Kasstroom uit operationele activiteiten	-68.625	106.878
Kasstroom uit investeringsactiviteiten		
Investerings in materiële vaste activa	<u>0</u>	<u>0</u>
	<u>-68.625</u>	<u>106.878</u>
3.1 Samenstelling geldmiddelen		
Liquide middelen per 31 december	135.436	204.061
Liquide middelen per 1 januari	<u>204.061</u>	<u>97.183</u>
Mutatie liquide middelen	<u>-68.625</u>	<u>106.878</u>

Stichting Medair Nederland, Amersfoort

4 GRONDSLAGEN VAN WAARDERING EN RESULTAATBEPALING

ALGEMEEN

De jaarrekening is opgemaakt conform de Richtlijn voor de jaarverslaggeving van Fondsenwervende Instellingen (Richtlijn 650).

WAARDERINGSGRONDSLAGEN VOOR DE BALANS

Alle in de jaarrekening vermelde bedragen luiden in euro's.

De bezittingen en schulden zijn opgenomen tegen geamortiseerde kostprijs.

Materiële vaste activa

De materiële vaste activa benodigd voor de doelstelling en voor de bedrijfsvoering worden gewaardeerd tegen de verkrijgingsprijs verminderd met de op basis van de geschatte levensduur bepaalde afschrijvingen, met inachtneming van een eventuele restwaarde. De afschrijvingen bedragen een percentage van deze verkrijgingsprijs.

Reserves en fondsen

Reserves betreffen gelden ter vrije besteding. Door het bestuur kunnen doelreserves worden aangehouden voor aanwending aan een specifiek doel.

Fondsen betreffen gelden die besteed moeten worden in het kader van de doelstelling waarvoor deze ter beschikking zijn gesteld. Dit betreft het niet bestede deel van toegekende bestemmingsdonaties.

GRONDSLAGEN VOOR DE RESULTAATBEPALING

De baten en lasten worden bepaald met inachtneming van de hiervoor reeds vermelde waarderingsgrondslagen en zijn toegerekend aan de periode waarop ze betrekking hebben.

Giften

Binnengekomen giften voor een bepaald project worden volledig doorbetaald aan Medair Zwitserland. Giften zonder projectbestemming zijn primair bestemd voor dekking van de kosten voor de eigen organisatie.

Toerekening lasten

De lasten worden toegedeeld op basis van de aan activiteiten bestede tijd en budget.

Dit heeft geleid tot de volgende toedeling:

Werving van vrijwilligers	10% van de totale lasten van de organisatie
Geven van voorlichting	25% van de totale lasten van de organisatie
Kosten eigen fondsenwerving	10% personeelskosten, 30% promotiekosten, 10% overige kosten
Kosten fondsen van derden	15% personeelskosten, 10% promotiekosten, 10% overige kosten
Beheer en administratie	restant van de kosten

Stichting Medair Nederland, Amersfoort

5 TOELICHTING OP DE BALANS PER 31 DECEMBER 2016
ACTIVA

	<u>31-12-2016</u>	<u>31-12-2015</u>
	€	€
VLOTTENDE ACTIVA		
1. Vorderingen en overlopende activa		
Rente spaarrekening	104	272
Waarborgsom huur	5.332	0
Medair HQ Zwitserland inz. doorbelasting	36.671	0
EO Metterdaad inz. Zuid-Sudan (E15.25)	11.863	11.863
EO Metterdaad inz. Filipijnen (E14.27)	28.696	28.696
EO Metterdaad inz. Zuid-Sudan (E14.48)	23.000	23.000
EO Metterdaad inz. Syrië (E13.42)	0	0
EO Metterdaad inz. Zuid-Sudan (13.61)	0	5.000
EO Metterdaad inz. Zuid-Sudan (E14.15)	0	3.100
EO Metterdaad inz. Nepal (E15.0-E15.10-2)	0	10.000
EO Metterdaad inz. Nepal (E15.59)	2.000	2.000
EO Metterdaad inz. Nepal (E16.35)	8.000	
	<u>115.666</u>	<u>83.931</u>
2. Liquide middelen		
Kas	136	79
ING Bank	8.422	78.465
ABN-AMRO bank, rekening courant	76.878	75.517
ABN-AMRO bank, spaarrekeningen	50.000	50.000
	<u>135.436</u>	<u>204.061</u>

De liquide middelen staan ter vrije beschikking van de stichting

Stichting Medair Nederland, Amersfoort
PASSIVA
3. RESERVES EN FONDSEN

	<u>31-12-2016</u>	<u>31-12-2015</u>
	€	€
Continuïteitsreserve		
Stand per 1 januari	138.298	129.936
Resultaat van het boekjaar	-62.653	119.091
Mutatie bestemmingsreserve	0	-40.000
Mutatie bestemmingsfondsen	<u>-45.222</u>	<u>-70.729</u>
Stand per 31 december	<u><u>30.422</u></u>	<u><u>138.298</u></u>

Het bestuur streeft er naar om een continuïteitsreserve van ongeveer € 60.000 aan te houden (25% van de jaarlijkse kosten van de eigen organisatie, plus het uitstaande bedrag aan vorderingen i.v.m. projectfinanciering).

Bestemmingsreserve

Stand per 1 januari	40.000	0
Dotatie boekjaar	<u>0</u>	<u>40.000</u>
Stand per 31 december	<u><u>40.000</u></u>	<u><u>40.000</u></u>

De bestemmingsreserve is beschikbaar voor besteding aan de primaire doelstelling.

Totaal reserves	<u><u>70.422</u></u>	<u><u>178.298</u></u>
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Bestemmingsfondsen

	Saldo op			Saldo op 31 december
	<u>1 januari</u>	<u>Toegevoegd</u>	<u>Onttrokken</u>	
Project Afghanistan	0	3.821	0	3.821
Project Syrië	8.894	25.742	8.894	25.742
Project Midden Oosten	1.618	10.374	1.618	10.374
Project Irak	200	31.935	200	31.935
Project D.R. Congo	50	9.308	50	9.308
Project Filipijnen	0	0	0	0
Project Haïti	0	26.072	0	26.072
Project Madagaskar	0	250	0	250
Project Somalië	500	90	500	90
Project Nepal	70.435	113.409	181.104	2.740
Project Ebola	0	0	0	0
Project Zuid-Sudan	3.334	68.292	53.334	18.292
Project Sierra Leone	0	145	0	145
Project Ecuador	0	320	0	320
Project 'Water'	0	140	0	140
Project 'Shelter'	0	450	0	450
Project 'Health'	0	576	0	576
	<u>85.031</u>	<u>290.922</u>	<u>245.700</u>	<u>130.253</u>
Totaal	<u><u>85.031</u></u>	<u><u>290.922</u></u>	<u><u>245.700</u></u>	<u><u>130.253</u></u>

Stichting Medair Nederland, Amersfoort

KORTLOPENDE SCHULDEN

	<u>31-12-2016</u>	<u>31-12-2015</u>
	€	€
4. Overige schulden		
Reservering vakantiegeld en -dagen	13.539	8.204
Belastingdienst	7.534	5.936
Pensioenfonds	0	133
Accountantskosten	4.300	4.300
Crediteuren	2.034	6.090
Vooruitontvangen bedragen	23.019	
	<u>50.426</u>	<u>24.663</u>

Niet uit de balans blijvende rechten en verplichtingen

Per 31 december bestaat recht op een donatie van Woord en Daad in 2017 ter grootte van € 180.730 en in 2018 € 78.601 (Nepal).

Meerjarige financiële verplichtingen

Inzake een aangegane huurovereenkomst, waarbij tot en met 31 augustus 2019 een kantoorruimte en parkeerplaatsen is gehuurd, zijn langlopende verplichtingen aangegaan tot een jaarbedrag van € 13.480. Over de eerste twee jaren is een huurkorting afgesproken van resp. € 2.080 en € 1.040.

Stichting Medair Nederland, Amersfoort

6 TOELICHTING OP DE STAAT VAN BATEN EN LASTEN OVER 2016

BATEN	Werkelijk 2016 €	Begroting 2016 €	Werkelijk 2015 €
5. Opbrengsten uit eigen fondswerving			
Donaties en giften Algemeen	456.429	240.000	186.357
Donaties en giften Projecten	180.253	0	129.003
	<u>636.682</u>	<u>240.000</u>	<u>315.360</u>
6. Opbrengsten uit acties van derden			
Medair (Zwitserland)	123.343	110.000	198.758
Family7	0		27.789
Red een Kind	12.000		80.000
EO Metterdaad	80.000		262.493
Draagt elkanders lasten	0		0
Opwekking	0		5.000
Christelijk Gereformeerde Kerken	0		65.000
Woord en Daad	18.669		278.000
Overige / diverse	0	940.000	0
	<u>234.012</u>	<u>1.050.000</u>	<u>917.040</u>

Projecten

Een specificatie van de ontvangsten per project treft u in hoofdstuk 5 aan (overzicht bestemmingsfondsen).

7. Overige baten

Rentebaten en baten uit beleggingen	104	0	272
	<u>104</u>	<u>0</u>	<u>272</u>

LASTEN
BESTEED AAN DOELSTELLINGEN
8. Aan derden verstrekte subsidies

Doorbetaald aan Medair Zwitserland t.b.v. projecten	518.193	865.000	776.556
	<u>518.193</u>	<u>865.000</u>	<u>776.556</u>

Een specificatie van de betalingen per projecten treft u in hoofdstuk 5 aan (overzicht bestemmingsfondsen).

9. Personeelskosten veldwerkers

Personeelskosten veldwerkers	123.343	70.000	98.758
	<u>123.343</u>	<u>70.000</u>	<u>98.758</u>

Salariskosten van personeel dat direct werkzaam is in of ten behoeve van het werk in het veld (projecten).

Stichting Medair Nederland, Amersfoort

	<u>Werkelijk 2016</u>	<u>Begroting 2016</u>	<u>Werkelijk 2015</u>
	€	€	€

10. Werving van vrijwilligers

De kosten welke toerekenbaar zijn aan het werven van vrijwilligers zijn getaxeerd op 10% van de totale kosten van de eigen organisatie

Totaal	<u>41.526</u>	<u>42.000</u>	<u>33.703</u>
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11. Voorlichting

De kosten welke toerekenbaar zijn aan het geven van voorlichting zijn getaxeerd op 25% van de totale kosten van de eigen organisatie

Totaal	<u>103.815</u>	<u>105.000</u>	<u>84.256</u>
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WERVING BATEN
12. Kosten eigen fondsenwerving

De kosten van eigen fondsenwerving kunnen als volgt worden gespecificeerd:

Directe personeelskosten	28.384	27.220	23.217
Directe fondsenwervingskosten	30.337	34.650	21.864
Aandeel in overige kosten (10%)	<u>3.029</u>	<u>3.230</u>	<u>3.198</u>
	<u>61.751</u>	<u>65.100</u>	<u>48.279</u>

In % t.o.v. baten uit eigen fondsenwerving	<u>9,7%</u>	<u>27,1%</u>	<u>15,3%</u>
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13. Kosten acties derden

Directe personeelskosten	42.576	40.830	34.825
Directe fondsenwervingskosten	10.112	11.550	7.288
Aandeel in overige kosten (10%)	<u>3.029</u>	<u>3.230</u>	<u>3.198</u>
	<u>55.718</u>	<u>55.610</u>	<u>45.311</u>

In % t.o.v. baten uit acties van derden	<u>23,8%</u>	<u>5,3%</u>	<u>4,9%</u>
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BEHEER EN ADMINISTRATIE
14. Beheer en administratie

Kosten beheer en administratie	<u>29.106</u>	<u>82.290</u>	<u>26.719</u>
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Stichting Medair Nederland, Amersfoort
7 TOELICHTING OP TOTALE LASTEN 2016

	<u>Werkelijk 2016</u>	<u>Begroting 2016</u>	<u>Werkelijk 2015</u>
	€	€	€
Totale kosten eigen organisatie			
Personeelskosten	283.843	272.200	232.165
Promotiekosten	101.124	115.500	72.880
Reis- en verblijfkosten	6.188	9.600	7.830
Kantoorkosten	14.045	14.000	13.489
Algemene kosten	10.058	8.700	10.661
	<u>415.258</u>	<u>420.000</u>	<u>337.025</u>
<i>Personeelskosten</i>			
Brutolonen	216.067	220.000	191.845
Sociale lasten	39.754	17.200	17.181
Pensioenpremies werkgeversdeel	20.011	27.000	15.131
Reiskostenvergoeding woon/werk	7.631	7.000	7.310
Training staf	380	1.000	698
	<u>283.843</u>	<u>272.200</u>	<u>232.165</u>
Bij de stichting zijn gemiddeld 3,8 FTE werkzaam (2015: 3,5)			
<i>Promotiekosten</i>			
Advertenties	23.984	20.000	20.732
Promotie materiaal	2.467	0	-1.294
Zegel- en portokosten	1.738	5.000	1.899
Drukwerk	47.063	60.000	35.619
Evenementskosten	23.805	27.500	9.120
Advieskosten	1.933	1.000	4.000
Softwarepakket	0		
Ontwerpkosten materiaal	134	2.000	2.804
	<u>101.124</u>	<u>115.500</u>	<u>72.880</u>
<i>Reis en verblijfkosten</i>			
Reis- en verblijfkosten medewerkers en vrijwilligers	6.188	9.100	7.809
Reis- en verblijfkosten bestuur	0	500	21
	<u>6.188</u>	<u>9.600</u>	<u>7.830</u>

De bestuursleden genieten geen bezoldiging, wel kunnen onkosten worden vergoed op basis van een door het bestuur vastgestelde declaratieinstructie. De vergoede onkosten betreffen reiskosten op basis van kilometerdeclaraties, alsmede een vaste jaarlijkse vergoeding voor overige kantoor- en telecommunicatiekosten. In 2016 zijn er door de bestuursleden geen onkosten in rekening gebracht.

Stichting Medair Nederland, Amersfoort

	Werkelijk 2016	Begroting 2016	Werkelijk 2015
	€	€	€
<i>Kantoorkosten</i>			
Huur kantoor	7.778	4.000	4.076
Kantoorbenodigdheden	6.128	4.000	5.475
Verhuiskosten	4.153	0	0
Telefoonkosten	2.119	1.000	826
Automatiseringskosten	3.374	5.000	3.112
	<u>23.551</u>	<u>14.000</u>	<u>13.489</u>
Vergoeding huurkosten / verhuizing	-9.506		
	<u>14.045</u>	<u>14.000</u>	<u>13.489</u>
 <i>Algemene kosten</i>			
Audit	4.229	4.500	4.346
Representatie	527	0	1.583
Loonadministratie	257	200	157
Lidmaatschappen organisaties	3.637	3.000	3.292
Verzekeringen	182	250	181
Incassokosten	0	0	37
Bankkosten	1.226	750	1.065
	<u>10.058</u>	<u>8.700</u>	<u>10.661</u>

Stichting Medair Nederland, Amersfoort
8. Toelichting lastenverdeling

Specificatie en verdeling kosten naar bestemming

Bestemming	Aan derden verstrekte subsidies	Doelstelling				Werving baten	Beheer en administratie	Totaal 2016	Begroot 2016	Totaal 2015
		Pers. kosten veldwerkers	Werving van vrijwilligers	Geven van voorlichting	Eigen Fondsen- werving	Baten van Derden				
Subsidies en bijdragen	518.193							518.193	865.000	776.556
Publiciteit en communicatie			10.112	25.281	30.337	10.112	25.281	101.124	115.500	72.880
Personeelskosten		123.343	28.384	70.961	28.384	42.576	-9.806	283.843	272.200	232.165
Kantoor- en algemene kosten			3.029	7.573	3.029	3.029	13.631	30.291	32.300	31.980
Totaal	518.193	123.343	41.526	103.815	61.751	55.718	29.106	933.452	1.285.000	1.113.581

Diverse ratio's:

	Totaal 2016	Begroot 2016	Totaal 2015
Doelbestedingspercentage van de baten	90,4%	83,9%	80,6%
Doelbestedingspercentage van de lasten	84,3%	84,2%	89,2%
Fondsenwervingspercentage	9,7%	27,1%	15,3%
Percentage kosten Beheer en Administratie	3,1%	6,4%	2,4%

Stichting Medair Nederland, Amersfoort**Overige gegevens****Resultaatbestemming**

Het bestuur heeft besloten een bedrag van € 62.653 in mindering te brengen op de overige reserves onder toevoeging van een bedrag van € 45.222 aan de Bestemmingsfondsen.

Per saldo resteert een negatief resultaat van € 62.653.

Controleverklaring

De controleverklaring is opgenomen op pagina 34.

Akkoordverklaring bestuur

Vastgesteld te Amersfoort op 5 mei 2017

w.g. Maarten van der Lei (vz.)

w.g. Willemieke Geneugelijk

w.g. Dineke Oduch-Wibbelink

w.g. Kees van Bommel

w.g. Greg Pasche

Stichting Medair Nederland
Hardwareweg 2K
3821 BM AMERSFOORT

CONTROLEVERKLARING VAN DE ONAFHANKELIJKE ACCOUNTANT

Aan: het bestuur van Stichting Medair Nederland

Verklaring over de in het jaarverslag opgenomen jaarrekening 2016

Ons oordeel

Wij hebben de jaarrekening 2016 van Stichting Medair Nederland te Amersfoort gecontroleerd.

Naar ons oordeel geeft de in dit jaarverslag opgenomen jaarrekening een getrouw beeld van de grootte en de samenstelling van het vermogen van Stichting Medair Nederland per 31 december 2016 en van het resultaat over 2016 in overeenstemming met de in Nederland geldende RJ-Richtlijn 650 Fondsenwervende instellingen.

De jaarrekening bestaat uit:

1. de balans per 31 december 2016 (met een balanstotaal van € 251.102);
2. de staat van baten en lasten over 2016 (met een resultaat van € 62.653 negatief); en
3. de toelichting met een overzicht van de gehanteerde grondslagen voor financiële verslaggeving en andere toelichtingen.

De basis voor ons oordeel

Wij hebben onze controle uitgevoerd volgens het Nederlands recht, waaronder ook de Nederlandse controlestandaarden vallen. Onze verantwoordelijkheden op grond hiervan zijn beschreven in de sectie 'Onze verantwoordelijkheden voor de controle van de jaarrekening'.

Wij zijn onafhankelijk van Stichting Medair Nederland zoals vereist in de Verordening inzake de Onafhankelijkheid van accountants bij assurance-opdrachten (ViO) en andere voor de opdracht relevante onafhankelijkheidsregels in Nederland. Verder hebben wij voldaan aan de Verordening Gedrags- en Beroepsregels Accountants (VGBA).

Wij vinden dat de door ons verkregen controle-informatie voldoende en geschikt is als basis voor ons oordeel.

Verklaring over de in het jaarverslag opgenomen andere informatie

Naast de jaarrekening en onze controleverklaring daarbij, omvat het jaarverslag andere informatie, die bestaat uit:

- het bestuursverslag;
- de overige gegevens.

Op grond van onderstaande werkzaamheden zijn wij van mening dat de andere informatie met de jaarrekening verenigbaar is en geen materiële afwijkingen bevat. Wij hebben de andere informatie gelezen en hebben op basis van onze kennis en ons begrip, verkregen vanuit de controle of anderszins, overwogen of de andere informatie materiële afwijkingen bevat. Met onze werkzaamheden hebben wij voldaan aan de vereisten in de Nederlandse Standaard 720. Deze werkzaamheden hebben niet dezelfde diepgang als onze controlewerkzaamheden bij de jaarrekening.

Het bestuur is verantwoordelijk voor het opstellen van de andere informatie, waaronder het bestuursverslag in overeenstemming met RJ-Richtlijn 650 Fondsenwervende instellingen.

Beschrijving van verantwoordelijkheden met betrekking tot de jaarrekening

Verantwoordelijkheden van het bestuur voor de jaarrekening

Het bestuur is verantwoordelijk voor het opmaken en getrouw weergeven van de jaarrekening in overeenstemming met de in Nederland geldende RJ-Richtlijn 650 Fondsenwervende instellingen. In dit kader is het bestuur verantwoordelijk voor een zodanige interne beheersing die het bestuur noodzakelijk acht om het opmaken van de jaarrekening mogelijk te maken zonder afwijkingen van materieel belang als gevolg van fouten of fraude.

Bij het opmaken van de jaarrekening moet het bestuur afwegen of de stichting in staat is om haar werkzaamheden in continuïteit voort te zetten. Op grond van genoemd verslaggevingsstelsel moet het bestuur de jaarrekening opmaken op basis van de continuïteitsveronderstelling, tenzij het bestuur het voornemen heeft om de stichting te liquideren of de activiteiten te beëindigen of als beëindiging het enige realistische alternatief is. Het bestuur moet gebeurtenissen en omstandigheden waardoor gerede twijfel zou kunnen bestaan of de stichting haar activiteiten in continuïteit kan voortzetten, toelichten in de jaarrekening.

Onze verantwoordelijkheden voor de controle van de jaarrekening

Onze verantwoordelijkheid is het zodanig plannen en uitvoeren van een controleopdracht dat wij daarmee voldoende en geschikte controle-informatie verkrijgen voor het door ons af te geven oordeel. Onze controle is uitgevoerd met een hoge mate maar geen absolute mate van zekerheid waardoor het mogelijk is dat wij tijdens onze controle niet alle materiële fouten en fraude ontdekken. Afwijkingen kunnen ontstaan als gevolg van fouten of fraude en zijn materieel indien redelijkerwijs kan worden verwacht dat deze, afzonderlijk of gezamenlijk, van invloed kunnen zijn op de economische beslissingen die gebruikers op basis van deze jaarrekening nemen. De materialiteit beïnvloedt de aard, timing en omvang van onze controlewerkzaamheden en de evaluatie van het effect van onderkende afwijkingen op ons oordeel.

Een meer gedetailleerde beschrijving van onze verantwoordelijkheden is opgenomen in de bijlage bij onze controleverklaring.

Was getekend te Sliedrecht, 5 mei 2017.

WITH accountants B.V.
P. Alblas RA

Bijlage.

Bijlage bij onze controleverklaring over de jaarrekening 2016 van Stichting Medair Nederland

In aanvulling op wat is vermeld in onze controleverklaring hebben wij in deze bijlage onze verantwoordelijkheden voor de controle van de jaarrekening nader uiteengezet en toegelicht wat een controle inhoudt.

Wij hebben onze accountantscontrole professioneel kritisch uitgevoerd en hebben waar relevant professionele oordeelsvorming toegepast in overeenstemming met de Nederlandse controlestandaarden, ethische voorschriften en de onafhankelijkheidseisen. Onze doelstelling is om een redelijke mate van zekerheid te verkrijgen dat de jaarrekening vrij van materiële afwijkingen als gevolg van fouten of fraude is. Onze controle bestond onder andere uit:

- het identificeren en inschatten van de risico's dat de jaarrekening afwijkingen van materieel belang bevat als gevolg van fouten of fraude, het in reactie op deze risico's bepalen en uitvoeren van controlewerkzaamheden en het verkrijgen van controle-informatie die voldoende en geschikt is als basis voor ons oordeel. Bij fraude is het risico dat een afwijking van materieel belang niet ontdekt wordt groter dan bij fouten. Bij fraude kan sprake zijn van samenspanning, valsheid in geschrifte, het opzettelijk nalaten transacties vast te leggen, het opzettelijk verkeerd voorstellen van zaken of het doorbreken van de interne beheersing;
- het verkrijgen van inzicht in de interne beheersing die relevant is voor de controle met als doel controlewerkzaamheden te selecteren die passend zijn in de omstandigheden. Deze werkzaamheden hebben niet als doel om een oordeel uit te spreken over de effectiviteit van de interne beheersing van de stichting;
- het evalueren van de geschiktheid van de gebruikte grondslagen voor financiële verslaggeving en het evalueren van de redelijkheid van schattingen door het bestuur en de toelichtingen die daarover in de jaarrekening staan;
- het vaststellen dat de door het bestuur gehanteerde continuïteitsveronderstelling aanvaardbaar is. Tevens het op basis van de verkregen controle-informatie vaststellen of er gebeurtenissen en omstandigheden zijn waardoor gereede twijfel zou kunnen bestaan of de stichting haar activiteiten in continuïteit kan voortzetten. Als wij concluderen dat er een onzekerheid van materieel belang bestaat, zijn wij verplicht om aandacht in onze controleverklaring te vestigen op de relevante gerelateerde toelichtingen in de jaarrekening. Als de toelichtingen inadequaat zijn, moeten wij onze verklaring aanpassen. Onze conclusies zijn gebaseerd op de controle-informatie die verkregen is tot de datum van onze controleverklaring. Toekomstige gebeurtenissen of omstandigheden kunnen er echter toe leiden dat een stichting haar continuïteit niet langer kan handhaven;
- het evalueren van de presentatie, structuur en inhoud van de jaarrekening en de daarin opgenomen toelichtingen;
- het evalueren of de jaarrekening een getrouw beeld geeft van de onderliggende transacties en gebeurtenissen.

Wij communiceren met het bestuur onder andere over de geplande reikwijdte en timing van de controle en over de significante bevindingen die uit onze controle naar voren zijn gekomen, waaronder eventuele significante tekortkomingen in de interne beheersing.