



## Believing in sharing, sharing in belief

### Our mission

Together with churches and organizations around the world, Kerk in Actie (Church in Action) is committed to a just society in which people flourish, are aware of God's love for all, live together in peace, and care for each other and for creation. We do this because we believe in sharing and want to share in believing.

## **Our organization**

Kerk in Actie is part of the Protestantse Kerk in Nederland (Protestant Church in the Netherlands). We help the church to actively contribute to creating a future in which every human being matters. To this end, we work with local congregations and diaconates of the church in the Netherlands, and with churches and organizations in more than 30 countries. Our extensive network enables us to stand with people in these countries and have an impact. Together, we are the church in action (Kerk in Actie).

## Our key themes

In our work we focus on four key themes:

Church and faith
Children and youth
People in search of a secure existence
Ecological justice

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**Cover image:** Children in Rwanda, one of Kerk in Actie's seven focus countries.

## Reading guide

This annual report provides an overview of our activities in 2024. The report consists of two parts:

>> The management report | Chapters 1-6

This part is about our mission and how we translated this into practical activities in 2024. We also share what we do to ensure we work with integrity, efficiently and sustainably.

>> The financial report | Chapter 7

This parts contains the 2024 financial statements, with a detailed explanation.

## **Foreword**

The Dutch public vote for the Word of the Year in 2024 led to such heated debate that the organizers decided to choose the word themselves: polarisatie (polarization). If that is the state of society, it sounds almost naïve for a church to keep worshiping together and testifying to faith, hope and love. Yet that was precisely what Kerk in Actie was fully able and willing to do.

Together with churches and other organizations worldwide, we dedicated ourselves to justice and peace. Together, we gave millions of people the opportunity to eat bread together. To have companionship, a theme that the World Council of Churches gave us and that comes from the Latin cum pane (literally: "with bread"). The Lord's Table is both in the Church and in the world. At the table we meet God, we are given to each other, and we find hope and inspiration. Together we set off, after having been reinvigorated.

In 2024, we were able to make a difference with our network, thanks to the support of local congregations and individual donors. The poverty campaign in the Netherlands contributed to people's lives being turned around. We were closely involved in aid in Ukraine. And with Giro555, we raised 25 million euros in emergency relief funding with the Samenwerkende Hulporganisaties (Cooperating Aid Organizations), intended for victims of the ongoing violence in the Middle East.

The church also takes action in places that are far less not in the spotlight. We see the vitality that people acquire when they study the Bible together, in Latin America and the Gulf States.

Gathered on earth, that promised land, God will preserve us, for He sustains.

Hymn 993, WIllem Barnard Liedboek, ZIngen en bidden in huis en kerk (Hymnbook, Singing and praying at home and in church)

Partners in Indonesia and Africa are proactively taking on climate change. We witness how important it is to work together against child labor and for the education of children and young people, for example in Ghana and Colombia.

Time and again, we see that partnership is essential in doing this work. Our relationship managers actively stay in touch with partners worldwide and know the context of the work.

The partner organizations are encouraged when they hear that the hearts and prayers of Dutch Christians go out to them. Together we form a beacon of light in dark times. Together we testify to faith, hope and love – and we continue to invite others to join that journey.



**Rev. Karin van den Broeke** Chief Program Officer, Kerk in Actie



**Pepijn Trapman**Chief Operating Officer,
Kerk in Actie



Jurjen de Groot MSc MBA Chief Executive Officer, Kerk in Actie



## 1. Our Mission

Standing with our neighbors, both near and far - that is what Kerk in Actie is dedicated to. Inspired by Jesus Christ, we share what has been given to us: our time, talent, attention, faith, money and possessions. The following is an introduction to our mission and the themes we work on.

#### 1.1 Mission

Kerk in Actie is part of the Protestantse Kerk in Nederland (Protestant Church in the Netherlands). We shape the missionary, diaconal and ecumenical work of the church both at home and abroad. We cooperate with local congregations and partner organizations in more than thirty countries - including the Netherlands - with the aim of building a future in which every person matters. We believe that people and communities can be strengthened by what has been entrusted to us. Our mission is:

Together with churches and organizations around the world, Kerk in Actie is committed to a just society in which people flourish, are deeply aware of God's love for all, live together in peace, and care for each other and for creation. We do this because we believe in sharing and want to share in faith. Our work is embedded in the broader vision and mission of the national office of the Protestant Church in the Netherlands. These are elaborated upon in the vision paper Yours is the future (Van U is de toekomst) and the policy framework Open to the future (De toekomst open tegemoet). The national office's mission is as follows:

The national office contributes to a future-oriented church that engages with God, each other and the world. It supports local congregations, other church forms, classes and the whole of the Protestant Church as a source of faith, hope and love.

We share what has been entrusted to us.



▲ Kerk in Actie encourages local congregations to support their local Food Banks, for example by collecting food.

This commitment to God, each other and the world is revealed and becomes clear in the work undertaken by Kerk in Actie. We help local congregations and their diaconates take action. Kerk in Actie enables them to participate in or contribute to a variety of projects by financial or practical means, and through personal contact or prayer.

Local congregations in The Netherlands assist in and contribute to a wide range of projects.

Our projects are not a one-way street in which one gives help and the other receives it. We do not think in terms of aid workers and clients; instead, we find out what we can do for each other, person to person. In our cooperation with churches and partners around the world, we inspire each other, share and learn from each other.



▲ A young family in Rwanda, where the church is working on reconciliation in an environment of trauma.

### Core values in our work

The four core values that define the way we do our work:

#### Close at hand

In the countries Kerk in Actie operates in, we work with churches and local partners who are closely connected with the people there. They have insider knowledge of what people need. We encourage congregations to commit to long-term involvement in projects. Through a range of channels, we keep our supporters informed about the work we do.

#### Service

Our mission is to serve the world on behalf of local congregations in the Netherlands. Together with partners at home and abroad, we carefully examine what will benefit the local population. We also look closely at how we can involve local congregations in the Netherlands in our work. The Kerk in Actie consultants and relationship managers play a key role in this.

#### **Purposeful**

We focus our work along the lines of our four priorities. The projects and programs we support are aligned with these themes. Together with our partners, we make plans to translate these themes into specific plans and activities. We also clearly define how the funds received will be spent on the various projects.

#### Sustainable

Kerk in Actie collaborates with its partners to find sustainable solutions to problems. Our aim is to demonstrably and structurally improve people's well-being. In this respect, caring for the earth is given particular attention. We continually reflect upon the effect of our actions on creation - which is also why we chose "ecological justice" as one of our four themes.

### 1.2 Themes

We aim to treat the people and means we get to deploy with care. Moreover, we want to do what we are good at and what is valuable for our target groups. That is why the Protestant Church Synod has established four themes that direct our work.

This is how we bring focus. The themes are:

- Church and faith
- Children and youth
- People in search of a secure life
- Ecological justice

With our themes, we opt for a clear profile. They fit in with the identity of Kerk in Actie and are closely aligned with what partners feel is important and urgent. We will now zoom in on these themes, on what they entail and what we aspire to do in each of these areas. Then, in chapter 2, you will read what we achieved for each theme in the regions where we work in the past year.

## **Working in Four Regions**

Kerk in Actie works in the places where it is most needed. We operate in more than thirty countries in four regions:

- Asia
- Africa
- Latin America
- · Europe, the Middle East and North Africa

In all regions, we work with local churches and (national and international) partner organizations. Because of that network, we reach and truly impact the grass roots of society. We also operate in the Netherlands. In our own country, we work on poverty reduction and support for refugees, but also on ecological justice, for example through the extensive Green Churches (Groene Kerken) movement. Our work here is through the local church.

In an environment of social injustice, Bible stories can lend the strength to stand up for justice and peace.

▲ Woman in Moldova, one of the focus countries to which a trip will be organized in 2025.

#### **Church and Faith**

Within the theme of "church and faith", we focus on strengthening the core of being church. We equip churches worldwide to be missionary, diaconal and ecumenical, near and far.

We pay special attention to minority churches. Often these are small churches in countries where the relationship between religions is fraught, such as in Asia, West Africa and the Middle East. We support these as they live out their Christian identity. In such interfaith environments, we also promote the peaceful coexistence of different groups. One of the ways we do this is through the Shared Futures program, which was developed by Kerk in Actie.

We aim to equip faith communities in their living relationship with the Bible. By reading the Bible together, believers experience God's love for every human being. From that love, they will know they are called to take action for the benefit of society. In an environment of social injustice, Bible stories can also lend the strength to stand up for justice and peace. To promote this way of interacting the Bible, one of the things we do is to train church leadership.

As in other countries, we also support local congregations in the Netherlands in their missionary and diaconal involvement with their local community. For example by stimulating diaconal experiments (a project called "proefplekken"): places where everyone can go for a chat, for debt counselling or for other activities. Local congregations are also helping with the campaign Fighting poverty together ("Samen tegen armoede").

The Protestant Church can learn a lot from the global church. That is why we motivate local congregations in the Netherlands to seek contact with believers across cultural boundaries. For example, we organize intercultural meetings in the Netherlands and we share partners' stories. Where possible, we also solidify personal connections between churches worldwide. In 2025, we will do a pilot with trips to our focus countries Moldova and Colombia.

#### Children and Youth

Kerk in Actie aims to contribute to a safe living environment in which children and young people can develop physically and mentally. Together with our partners, we work on the protection of the most vulnerable children and young people and improve their perspective for a better future.

In 2024, we set four goals for the theme of "children and youth". The first of these was to combat sexual violence, abuse and exploitation of children and young people. This also includes looking



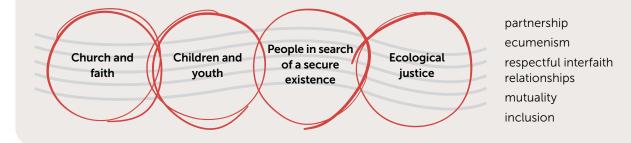
▲ Together with our partners, we aim to give vulnerable children the prospect of a better future.

after victims and helping them process traumatic experiences.

The second was to combat child labor. Our partners are committed to ensuring that children can go to school to obtain basic qualifications. This is necessary for them to develop well and get off to a good start in the labor market.

#### **Respectful Cooperation**

Each of our four themes requires its own way of working, but at the same time, all of our work is characterized by respectful cooperation within all themes. Cooperation with partner organizations and churches worldwide is characteristic of Kerk in Actie. Ecumenism, respect for interreligious relations and reciprocity are at the basis of our work. And in all our activities, we aim to be inclusive.



The third was a focus on the group of young people aged 15-25 who have not completed basic education. Our partners coach such young people in acquiring skills, so that they are more resilient and have more opportunities on the labor market. And finally, there was a commitment to children and young people having their own place within the church. Both in other countries and in the Netherlands, children should be able to feel safe in church. Church policy should make room for them, and they should be able to participate in all aspects of being church.

## People in search of a secure existence

Kerk in Actie supports people who are affected - or at risk of being affected - by displacement, hardship or injustice. We specifically focus on situations where local and national authorities are unable or unwilling to provide appropriate support. We work in two ways:

- On the one hand, we provide humanitarian (emergency) aid where necessary, so that people are not left to their fates.
- On the other hand, we are structurally working to prevent disasters by increasing the resilience of people and communities in vulnerable regions.

Our aid meets important humanitarian principles and promotes people's independence.

Kerk in Actie cooperates with local churches and organizations and is part of ACT Alliance (an international umbrella organization of churches and Christian organizations). Thanks to our local networks, we can act immediately if a disaster occurs and keep supporting if the disaster continues for a longer period of time. In this way, we remained involved in the reconstruction of churches after the earthquake in Syria. We are also present in places that the world pays less attention to, such as Sudan, where a horrific civil war is raging.

An important part of this work is caring for refugees. Worldwide, tens of millions of people are displaced due to hunger and violence. Through our network we help them. This is underpinned by a Biblical perspective: the dignity of every human being as created in the image of God. In all kinds of places, churches and other organizations in our network form a hospitable and helping community. This includes the Netherlands: local churches contribute to the temporary shelter of refugees with a residence permit, through the project "De Thuisgevers".

## **Ecological Justice**

Climate change is in the spotlight across the globe, but the harmful effects are mainly felt in countries that have contributed least to its causes. Our partners experience this firsthand. That is why "ecological justice" is a leading theme in our work. Kerk in Actie is committed to:

- Raising awareness
- Strengthening the role of partners in climate adaptation
- Developing advocacy policies to contribute to environmental justice worldwide.

Churches and other organizations form a welcoming and helping community for refugees

We are working on this with both international partners and with local churches in the Netherlands. If possible, we look for synergy with other social issues, such as migration, opportunities for children, and poverty reduction.



▲ Kerk in Actie also works in Sudan, where a civil war is raging.

In all four regions, we work with people affected by climate change and environmental damage. Together we look for ways in which they can continue to earn a living: by adapting their lifestyle and methods of production, by protecting the natural environment and by combating climate change. Together we actively strive for a sustainable approach to creation.

We help deacons in the Netherlands to not only to support projects worldwide, but also to talk to church members about a sustainable lifestyle and creation care. The national office's array of services includes providing materials to talk about sustainability as a local congregation and to actively participate in ecological justice.

We share stories from the world church that show the consequences of climate change and the damage to ecosystems. These are a source of inspiration for actively participating in ecological justice. In addition, we are building the movement of green churches (GroeneKerken), one of our "green" projects.

## **Themes and Programs**

When making our financial reports, we use four program lines: Mission, Emergency Aid, World Diaconate and Domestic Diaconate. These programs are in line with established reporting standards in NGOs' and church organizations' national and international field of work. This makes it easy to compare our work with that of other organizations. Moreover, we have been using them since the founding of Kerk in Actie, so that we can compare past to present.

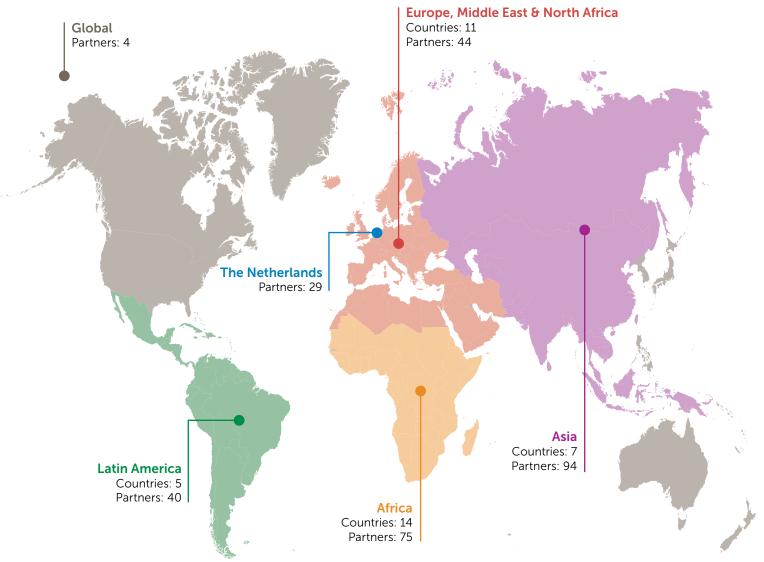
To clarify the link between our four themes and these programs, we outline how they are connected to each other in the table below.

	Mission	Emergency Aid	World Diaconate	Domestic Diaconate
Church and faith	$\checkmark$			$\checkmark$
Children and youth		$\checkmark$		
People in search of a secure existence		V	$\checkmark$	V
Ecological justice		√		V

## 2. Our Activities in 2024

Churches and organizations in our global network are committed to justice and peace, to society and creation. When the Church takes action, it can bring recovery and hope. In the following pages you will find a selection of the many activities Kerk in Actie supported in 2024. We will map out all four themes for each region.

## **Countries & partners**



The cases and figures we share on the following pages are based on validated reports from our partner organizations.



### 2.1 Asia

Country: Pakistan | Theme: Church and faith

#### Peaceful coexistence

In many Asian countries, there is tension and conflict between ethnic and religious groups. Together with partner organizations, Kerk in Actie works on good relations through the Shared Futures program. The program promotes peace and social cohesion by strengthening dialogue, mutual understanding and cooperation between diverse groups. We mainly support communities in the margins - especially women and young people -

in developing skills. As a result, their prospects of an economically independent existence improve, and they can promote sustainable peace and prosperity.

## **Cooperation across borders**

In Shared Futures, we work with partners in six different countries. One of these is Pakistan, where we are working with two organizations in the regions of Sindh and Punjab. They provide skills training to young people in mixed religious groups. The participants are schooled together while they build a life. As a result, beautiful encounters take place across religious boundaries. The two boys in the photo have very different religious roots, but together they started a business with the support and guidance of the partner organization.



Two boys with different religious roots were able to start a business together.

#### Re-examining hostile image

As part of Shared Futures, the Pakistani organizations also encourage people to take a closer look at the hostile image they may have of the (religious) other. The organizations do this, for example, by organizing and supervising visits to religious sites, festivals and rituals. In this way, young people learn about the others' faiths. Together, young people of different religions visited an old Buddhist monastery, Patan Minara. Experience shows that such visits lead to more mutual understanding and respect.

### Country: Myanmar | Theme: People in search of a secure existence

### Minorities on the run

Due to the ongoing violence in Myanmar, there is a constant stream of displaced inhabitants. People from endangered ethnic minorities are particularly looking for refuge, not only in Myanmar itself, but also in neighboring countries such as Thailand. In these borderlands, the Mae Tao Clinic (MTC) - our partner organization - provides shelter, access to health care and education for children.

## Country: Indonesia | Theme: Ecological justice

#### Focus on deforestation

In Indonesia, deforestation is taking place at an alarming rate, primarily for the palm oil industry. Various theological institutes - supported by Kerk in Actie - teach their students to make catchy videos about the ecological damage this causes. The videos are shared and contribute to awareness. Churches can use the videos to discuss their responsibility in combating ecological crises. Some videos are subtitled so that we can also use them in the Netherlands for a conversation about the consequences of our palm oil consumption.

Country: India | Theme: Children and youth

### An end to child labor

The Dalits in India are discriminated against and often live in great poverty. Many Dalit children drop out of school to go to work. Partner organization CARDS aims to reduce school dropout rates and eliminate child labor. Before and after school, CARDS offers homework help and other activities in "Bala Batas" - special gatherings. Children regain self-confidence and their school performance improves, along with their future prospects. Some of the children can go to a boarding school, a godsend for poor families.



## **CARDS in 2024**



350 meetings for 11.250 children



75
villages
free of
child labor



215
children
from child labor
to school



2.700
children
admitted to
boarding schools

### 2.2 Africa

Country: Kenia | Theme: Ecological justice

## Farmers working for nature restoration

Like most African countries, Kenya is experiencing the negative effects of climate change. Irregular rainfall, prolonged drought and increasing risk of flooding impede increasing numbers of people in making a living. Small farmers in rural areas in particular are having hard time. Their harvests are failing and their soil is becoming less fertile.

Innovative agriculture improves the soil, which increases yields

### Ray of hope

Fortunately, there are rays of hope. The innovative agricultural method "Farmer-Managed Natural Regeneration" (FMNR) is a positive development. FMNR uses existing, often neglected tree stumps. The method brings back native tree growth and improves soil quality, which increases agricultural yields. The result: vulnerable households can build a better life

#### **Training**

Our partner organization Pillars Care Foundation (PCF) is very enthusiastic about the method. Since the beginning of 2024, Kerk in Actie has been supporting them in training groups of (mainly) young farmers in Western Kenya in FMNR. This year, demonstration fields were started to show the benefits of FMNR. Farmers were trained in the method, and schoolchildren were trained how to contribute to FMNR in eco-clubs. The first results are becoming visible and the farmers participating are very hopeful.

#### Policy change

The government is also interested in the FMNR method. It participates in PCF's training courses at its own expense and works on policy change in Migori County. A positive signal that motivates us to keep going.



## **FMNR in 2024**



**4 demonstration fields** started

**200 farmers** trained in the FMNR farming method

**600** schoolchildren attend eco-clubs

plan for climate change policy innovation

## Country: Cameroon | Theme: Church and faith

#### An alternative to radicalization

Northern Cameroon struggles with poverty. The area has many displaced people, fleeing from the terrorist group Boko Haram. The lack of perspective might easily cause young people to become radicalized. Through the Shared Futures method (see also 2.1), our partner organization PRICA-Cameroun trains young people from different religions and backgrounds to set up businesses. This provides them with an income and means they get to know and respect each other, which improves the mood in the villages.

## Country: South Sudan | Theme: People in search of a secure existence



## **Refugee flows in South Sudan**

Due to many years of civil war, the development of the young country of South Sudan is under great pressure. Many people live in camps in their own country or have fled. The ongoing conflict means that there are still large flows of refugees. ACT Alliance - of which Kerk in Actie is a part - is committed to providing these people with the basic necessities of life. In addition, work is being done on structural restoration of the country, for example through education for refugee children.

## Country: Ethiopia | Theme: Children and youth

## Resilient through work

Southern Ethiopia is vulnerable and unsafe due to recurring extreme drought and ethnic conflicts. Our partner organization EECMY works here to build resilient communities. Young people are trained to set up small businesses so that they can build a livelihood. And in savings groups, women learn how to strengthen their position through cooperation. The project makes the community more productive and resilient.

## **EECMY in 2024**







young people were trained as small business owners

young people received support in making a business plan 1.560 women

women
learned to work
together in
savings groups

#### 2.3 Latin America

Country: Guatemala | Theme: Children and youth

#### A new start

To be honest, the reporting figures of the police in Guatemala only tell a very small part of the story. It is mainly the figures of child and teenage pregnancies that are telling: every year around 1,500 girls under the age of 14 and 60,000 teenagers between the ages of 15 and 19 get pregnant. Poverty increases children's vulnerability to sexual violence - girls in particular, but boys are also victims. Once the violence has taken place, they are even more vulnerable, due to depression and unwanted pregnancies.

Young people receive trauma counselling and can work on building a secure livelihood



El Refugio de la Niñez - our partner - is committed to increasing the victims' resilience. The organization takes care of these young people in a home or mentors them in their home situation. Through therapy and trauma processing, their outlook on life becomes more positive. But it is also essential that the youngsters can work on building a more secure livelihood. They talk to a social worker



about their future. After consulting them on their wishes, the young people are helped to go back to school, follow vocational training or start their own business.

#### Taking steps

The organization looks closely at what exactly is needed to be able to move forward. This varies from good embedding in the community or start-up capital to tuition fees or school. For example, in close cooperation with the local government, the young people who start their own businesses are given training and assistance to continue to develop. In this way, young victims of sexual violence can make a new start in their lives.

# El Refugio de la Niñez in 2024



young people followed

vocational training



young people were able to start their own business



young people were able to go back to school



Country: Bolivia | Theme: Ecological justice

#### **New wells**

Climate change is painfully obvious in Bolivia. Periods of torrential rain are followed by extreme drought and heat. Indigenous groups in the south, such as the Weenhayek, are struggling to survive. Our partner CERDET assists them as they discuss their concerns with the government. At the same time, they receive practical support, such as help in drilling wells. Work is also being done on sustainable agriculture and setting up businesses.

Country: Haiti | Theme: People in search of a secure existence

## Trauma counseling

Haiti is plagued by instability, gang violence and human rights violations. Women are particularly vulnerable, as sexual violence is used as a weapon to terrorize communities. Without protection or access to basic services, many of them live in constant fear. Our partner Service Chrétien d'Haiti (SCH) provides crucial support to women who have lost their homes and livelihoods.



## **SCH in 2024**



**70** 

women received psychosocial counseling for trauma processing

35

women received help in starting or restarting a business



4

**local organizations** were trained in psychosocial support and crisis response

Country: Colombia | Theme: Church and faith

### Local peace talks

After the peace agreement with FARC, things have unfortunately not quieted down in southwestern Colombia. New militant groups have emerged. Former FARC members are waiting in vain for the piece of land that the government promised. Our partner Justapaz works here on justice and peace. The organization maintains contact with ex-FARC and the new rebels, and encourages churches to participate in local peace talks. Every year, about 100 church members are trained for this.

## 2.4 Europe, Middle East and North Africa

Country: Israel, Palestine, Lebanon, Egypt Theme: People in search of a secure existence

## Recovery in conflict zones

The ongoing violence in the Middle East has displaced millions of people. Kerk in Actie supports churches and organizations that assist them. People receive food, shelter, care and training, so that they can earn their own living again. A selection of the projects.

#### Israel and Palestine

People in Israel affected by the war received emergency aid - including psychosocial support - in 2024. That aid came from the proceeds of the Giro555 campaign for victims in the Middle East, in which Kerk in Actie participated. Our partner organizations were also close to the residents of Gaza and the West Bank. They provided care, emergency education, and help with basic necessities, repair of houses and the restarting of small businesses, among other things. Furthermore, Palestinians from the West Bank received assistance in standing up for their (labor)

▲ Through ACT Alliance there was emergency aid for displaced persons and other war victims.

## Israel and Palestine

- > Emergency aid, care and education for **10.000s of victims** of the war
- > Labor law assistance for **5.700 Palestinians** and migrant workers

### Lebanon

- > 40x care training for job-seeking Lebanese and Syrians
- > Emergency aid for 1.000s of displaced persons and victims

## Egypt

- > 300x home care training for migrants
- > 250x food aid for migrants

rights. The same help was there for migrant workers from Asia, Africa and Eastern Europe, and for Israelis with low-paid contracts.

#### Lebanon

In Lebanon, our partners gave healthcare training to Lebanese and Syrians job-seekers. They were able to start working as assistant nurses or home care workers almost immediately. In addition, ACT Alliance provided emergency aid for many thousands of residents who were displaced and affected by the war.

## Egypt

In Egypt, our partner organization Refuge Egypt - part of the Anglican Church - offered a helping hand to migrants from Sudan and other countries. In 2024, a group of migrants trained to provide home care, after which they received help in their job search. Refuge Egypt also provided food aid and support in filling in documents.

## Country: Israel (Middle East) | Theme: Church and faith

## Lesson in human rights

Young people in Israel often know little about the political and historical reality of their country. The human rights organization Rabbis for Human Rights is working on this, with the support of Kerk in Actie. In a special education program, young Israeli students learn more about human rights within Judaism. They receive these lessons before their mandatory military service begins. Rabbis for Human Rights also organizes two or three meetings with peers, such as Palestinian youth from the West Bank or asylum seekers. As a result, about a thousand young students gain a new perspective at their society every year.



In this region, Kerk in Actie is still developing activities around the theme of "ecological justica"

Country: Moldova (Europe) | Theme: Children and youth

## Creative youth clubs

In Moldova, many children are on their own. Due to high unemployment and low wages, many parents leave to work abroad. Children are often left behind, for example with family. The Filocalia Foundation - partner of Kerk in Actie - looks after this group in the city of Costesti. The children can participate in theater, painting and woodworking in creative clubs, in combination with attention to deeper issues through Bible study. They meet other young people here, learn life skills, and get ideas for a future profession. As a result, their self-esteem increases, they develop and learn to take responsibility.



## Filocalia in 2024



400 children participate in faith-based clubs every year



**3**x
a year
they receive a
package of basic
necessities to

take home

#### 2.5 The Netherlands

Theme: Church and faith

#### Rise up against poverty together

Standing up for people in poverty is a vital part of being a church. The early church was known for reaching out to people on the margins of society. In everything that Kerk in Actie does, combating marginalization and poverty plays a major role

With local churches throughout the country, we stand with people in poverty

- including in the Netherlands. In 2022, we therefore started the campaign "Together against poverty". With local congregations throughout the country and with SchuldHulpMaatje ('debt assistance buddy') and Voedselbank Nederland (food bank), we stand with people who struggle with poverty.

#### **New locations**

In 2024, once again more local congregations joined this movement. The number of locations for SchuldHulpMaatje increased, as did the number of drop-off points for food banks. Through webinars



and workshops, many volunteers from diaconates received training for this work.

#### Moving forward together

Kerk in Actie is also part of Samen Erop Vooruit. This is a partnership of churches and organizations aimed at identifying people with money worries and referring them to the right help..

## Campaign 'Together against poverty' in 2024



## SchuldHulpMaatje

Number of local congregations that host SchuldHulpMaatje

2023 2024

21

**12** 

Number of people who received help from a buddy

2023

10.827 11.319

2024



#### **Food bank**

Number of local churches that are a collection point for the Food Bank

> 2023 **45**

75

2024



## Training

Number of diaconal volunteers who attended a workshop or training program on poverty

1.220

### Theme: Children and youth

#### Vulnerable children

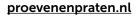
Kerk in Actie supports various partner organizations that are committed to vulnerable children and young people. An example of this is the Exodus Foundation, which organized five autumn camps for children of incarcerated fathers. The camps help to improve the relationship between father and child(ren). We also supported the Fort groups. This organization helps children aged 8-11 who grow up in poverty learn skills for a better future. Furthermore, Kerk in Actie is a regular sponsor of Het Vakantiebureau (the holiday bureau), which organized holiday weeks on the Hydepark estate for - among others - families on welfare and refugee



## Theme: Ecological justice

## 2x ecological justice

In Winsum, Groningen, a social and ecological project with tiny houses is being built on the grounds of the church. Kerk in Actie supports this project with the appropriate name Terra Nova.





#### Theme: People in search of a secure existence

## **De Thuisgevers**

Many refugees with a residence permit cannot start their new life in the Netherlands because no housing is available for them. With the project "De Thuisgevers" ("the home givers"), local churches have been helping to create temporary housing since 2022, so that people can work on their future.



## De Thuisgevers in 2024



refugees with a residence permit have been given a temporary place to live since

> the start of the project 384

are still in temporary

have moved on to permanent

Number of civil municipalities working together with "De Thuisgevers'

2024

dethuisgevers.nl

## 2.6 Long-term policy

Every year, we review our long-term policy. What needs to be refined, supplementing or updated? An important development: the renaming of our theme of "sustainability" to "ecological justice'.

## Refining the themes

In December 2023, the synod set four key themes for Kerk in Actie (see 1.2). In 2024, we looked closely at how we could bring more focus to those themes. This has led to us renaming the theme of "sustainability": it is now called "ecological justice". This is more in line with the attention we want to give to justice within the ecological and climate crisis in projects. It is also

In the Netherlands, we are paying more attention to combating polarization and promoting social cohesion.

in line with the memorandum "Let justice flow", which has been adopted by Protestant Church in the Netherlands.

We also looked at the way in which we can implement the four themes in the Netherlands: what is happening in our country and what is the local congregation's diaconal calling in this? We have identified four points to focus on:

- The role of the church in poverty reduction.
- Involvement with refugees.
- Combating polarization and promoting social cohesion.
- Promoting sustainability.

#### Theme groups in action

The theme groups that started in 2023 are now functioning well. A theme group consists of a group of Kerk in Actie employees who work on in-depth exploration of and enhancing expertise in one of the four themes. The group draws up a learning plan, makes proposals for the agenda for lobbying, and suggests indicators to measure the impact made relating to the theme. The group is responsible for equipping the entire Kerk in Actie team on that specific theme.



▲ Two Bennekom churches took the initiative to become "Sustainable Bennekom" and involve all inhabitants in more sustainable living.

In the context of these theme groups, theologian Robert Doornenbal chaired a meeting on ecotheology for the entire Kerk in Actie team in 2024. This was also the kick-off of a series of quarterly team group meetings on "ecological justice". The group regularly organizes an activity that contributes to training and discuss around this theme.

## **Impact**

We map our impact by measuring the reach and effect of our activities for our target groups (see 3.3). This focus on impact means that we keep a close eye on what Kerk in Actie achieves with its partners. With the results of these surveys, we can further improve our work. In addition to the output and outcome information, which we keep track of at project level, we also mapped out the teamwide output at various points in 2024.

#### Roadmap

Kerk in Actie works with an ongoing "road map" that acts as a step-by-step plan and description of our long-term policy, containing the internal goals we aim to achieve over the years. In 2024, another part of that route was covered. Work was done to improve our workflow: ensuring that administrative processes are handled with care, while not taking up too much time.

In addition, a partnership policy was drawn up.

This puts in writing which roles Kerk takes on in partnerships (such as financial support, moral support and capacity building). It also specifies the principles partnerships are based on (such as reciprocity, integrity, mutual responsibility and transparency). In 2025, we will translate that policy into our day-to-day work.

## New region and country plans

In 2024, we worked intensively on drawing up new region and country plans for the period 2025-2027. In these plans, we outline the context of our work, indicate which projects and activities we will take on, and identify the budget for this (also see 3.1). Each country and region has its own approach and its own emphases, but Kerk in Actie's four themes are always leading in the work we do.

A plan has also been developed for the Netherlands for the same period. To increase recognizability for local congregations in the Netherlands, we focus our communication on four specific areas of attention, as mentioned above: poverty, refugees, social cohesion and sustainability. Drawing up the regional and country plans was especially challenging because in recent years, Kerk in Actie had chosen to spend financial reserves on projects. As a result, 10% additional funding was temporarily available. It has been decided not



to do this in the new plans, so that we do not draw on our reserves too much. This means that we had to look more closely at which projects did and did not fit within the themes.

## 3. Our Organization

Kerk in Actie aims to work with purpose, commitment and integrity. Our goal is to manage people and resources with the greatest possible care. This chapter showcases how the organization is run - from structure and personnel to risk management and good governance.

#### 3.1 Structure and method

Kerk in Actie is part of the national office of the Protestant Church. We are one of the teams in the Guidance & Development cluster.

### **Structure**

Kerk in Actie is led by three people:

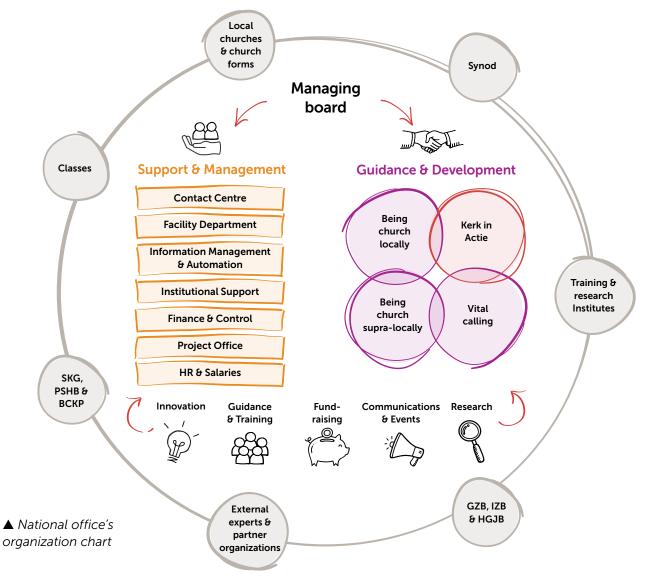
- The **Chief Operating Officer**, Pepijn Trapman, focuses on project work and internal organization.
- The **Chief Program Officer**, Karin van den Broeke, leads the theological reflection

that informs our work. She focuses on our ecumenical relationships and the relationships between our work in the Netherlands and abroad.

 The national office's Chief Executive Officer,
 Jurjen de Groot, is chair of the management team and ultimately responsible for Kerk in Actie.

Team Kerk in Actie consists of five sub-teams:

 The domestic team is responsible for our work in the Netherlands. It mainly focuses on strengthening the missionary, diaconal and ecumenical vocation of local congregations and other church forms.



• Four regional teams are responsible for the work in each of our foreign regions: Asia, Africa, Latin America and EMENA (Europe, Middle East and North Africa). The regional teams actively keep in touch with our partner organizations worldwide.

The Kerk in Actie team works closely with other teams within the national office. Together we can support the church in its calling.

#### **Procedures**

Kerk in Actie does not carry out any projects itself, except in the Netherlands; instead, we work through local churches and organizations worldwide. We do this as efficiently and integrally as possible. In doing so, we act in the most efficient and integrated way possible. For problems that transcend national borders, we take the cross-border approach required. We also apply the lessons we learn in one country to other countries.

## **Country plans**

We create an individual country plan for each country that details how we intend to translate our priorities into concrete projects and activities. We describe which churches and organizations we will be partnering with to implement these plans. A budget for each country is also defined. We formulate growth ambitions for some countries, while for others we agree on how to slowly phase out and hand over the work we have done there. If there is a sudden change in the local situation, or if we gain new insights, we adjust the relevant country plan accordingly.

Through ACT Alliance, we can achieve more in the field of emergency aid, development programs and advocacy.

## Regional plans

In addition to our country plans, we also make plans for each region. These regional plans help us to properly coordinate the work we do in the countries within the region. This enables us to make more effective use of people and resources and promote



▲ As part of the Samenwerkende Hulporganisaties (SHO, Cooperating Aid Organizations), we are active under the banner of Giro555.

cooperation between projects and partners. Among other things, the regional plan includes cross-border themes such as climate, migration flows and regional cooperation in networks. Our priorities always act as the uniting principle in this. However, not every priority receives equal attention in each region - it depends on the situation.

#### Cooperation

As we've previously mentioned, Kerk in Actie works with and through local churches and partner organizations, both at home and abroad. One significant partner is the Dutch organization GZB (the Reformed Missionary Association). We cooperate with them to address migration issues in southern Africa and the Middle East, for example. This partnership fits within the cooperation agreement that the Synod, national office and the branch implementing organizations (GZB, IZB and HGJB, two missionary organizations and a youth union) signed in 2017.

We are also part of Samenwerkende Hulporganisaties (Cooperating Aid Organizations). When it comes to large-scale disasters and vital humanitarian actions, we join forces under the banner of Giro555. We have an important role within Giro555 because of our warm contacts with churches and other religious communities, both near and far.

## Giro555 campaign for the Middle East

In October 2024, the Cooperating Aid Organizations campaigned with Giro555 for victims in the Middle East. During the campaign, the Dutch sensitivities regarding Israel and Palestine became clearly visible. Our starting point is that we provide emergency aid regardless of the origin, religion and nationality of the victims. In the campaign, we were able to play an essential role in bringing together various religious leaders, across the boundaries of Judaism, Christianity and Islam. They stated that a joint commitment to all victims of violence is needed.

This interreligious dialogue has contributed to a positive shift in sentiment and helped to create a joint willingness to raise money for all victims of the conflict.

The cooperating organizations take turns as campaign chairs. The Red Cross presided over the campaign for the Middle East in 2024 (see box). Since then, the campaign chairpersonship has been transferred to Kerk in Actie.

#### **Ecumenism**

The Protestant Church is called to seek and promote unity and cooperation with other churches. Kerk in Actie supports the Executive Committee of the General Synod of the Protestant Church in this. Both locally and internationally, Kerk in Actie works in an ecumenical context, actively shaping the way churches and all people of good will work together to be of service to God's work in this world.

#### In the Netherlands

As the Protestant Church, we are an important supporter of the Council of Churches in the Netherlands and contribute significantly to the council in terms of both labor and funding. This is in line with the ecumenical calling to join forces with other churches to achieve whatever can be done together. In 2024, for example, Kerk in Actie worked closely with the Council of Churches in the field of commitment to undocumented migrants.

The faith-based dialogue between representatives of a wide range of churches in the Netherlands is facilitated by the Nederlands Christelijk Forum (Dutch Christian Forum), during an annual retreat. And specifically in the Protestant sphere, we seek mutual recognition through the National Synod.

#### Worldwide

The ecumenical relationships in which the Protestant Church participates are an essential link in being church globally. The many ecumenical encounters mutually nurture the act of being church.

For all those involved, the many ecumenical encounters are nourishing how we are church. In many ways, these connections help us to know our part of the worldwide body of Christ. This helps us to celebrate with churches worldwide what we receive from God in terms of good and to understand what has been painful and wounding. Moreover, Kerk in Actie shapes its work through this broad ecumenical network.

Various employees of Kerk in Actie and the Protestant Church actively contribute to the governance of international ecumenical organizations. Rommie Nauta, strategic advisor to the board, was elected to the board of ACT Alliance (Action by Churches Together) for another three years in 2024. Pepijn Trapman, Chief Operating Officer for Kerk in Actie, has been a committee member for the Lutheran World Service, part of the Lutheran World Federation (LWF), since 2023. Karin van den Broeke, Kerk in Actie's Chief Program Officer, plays an active role in the board of the World Council of Churches. And Klaas van der Kamp, one of the classis pastors, represents the Protestant Church on the board of the Conference of European Churches (CEC).

In addition to this, the Protestant Church is part of the World Conference of Reformed Churches (WCRC), the Gemeinschaft Evangelischer Kirchen in Europa (GEKE) and the Council for World Mission (CWM).

### 3.2 Staff and volunteers

Staff and volunteers together make up the foundation underlying Kerk in Actie. Our mission is shaped by the help they provide. The following outlines what our organization looks like, who our professionals are, and how we keep the work effective and healthy.

#### **Volunteers**

The commitment of local volunteers and workers in the church is invaluable to our work. In addition to the many volunteers throughout the country, there are also volunteers within the national office who serve Kerk in Actie. They roll up their sleeves and tackle many matters, from helping with administrative processes and practical work for

## Volunteers tackle many tasks for Kerk in Actie.

meeting days to professional translation assistance. Kerk in Actie is very grateful to have so many volunteers working pro bono. Some volunteers help us every week; others are available on call. Their efforts amount to far more than just easing the workload. Their work is essential to the success of Kerk in Actie's mission.



▲ Volunteers such as debt relief buddies are invaluable.

## Personnel and organization

#### Workforce

In 2024, Kerk in Actie had 31.2 FTEs of employees (see box). This does not include the 1 FTE of seconded employees; their employment is part of direct project spending. The support team employees work for both Kerk in Actie and other teams within the national office. Their employment has been passed on pro rata to Kerk in Actie. During the year, we said goodbye to a number of valued colleagues. Their positions have been filled by new, equally knowledgeable colleagues. Furthermore, in 2024, two trainees were working within Kerk in Actie.

During the year we took leave of a number of colleagues. Their positions have been taken up by other new capable colleagues. In addition, two trainees served within Kerk in Actie.

Workforce Kerk in Actie (in FTEs)							
	2024	<b>2024</b> (Budgeted)	2023				
Basic Kerk in Actie workforce	31,2	36,9	33,3				
Fundraising	18,1	14,7	<b>14</b> ,6				
Communications	7,4	7,5	8,5				
Management and administration	8,5	9,9	8,3				
Total Kerk in Actie (in FTE)	65,2	68,9	64,7				

#### Terms of employment

Kerk in Actie employees are covered by the Terms and Conditions of Employment for Protestant Church Employees in the Netherlands (Arbeidsvoorwaardenregeling Kerkelijk Medewerkers Protestantse Kerk in Nederland).

#### Team

We look back on a year in which the work atmosphere within the Kerk in Actie team as a whole was positive and constructive. There was a healthy balance between workload and job satisfaction. The contacts between the different regional teams were good. All four regional teams have their own team building plan outlining how we work on our teams, using what is known as Lencioni's pyramid. This covers themes such as strengthening mutual trust, dealing constructively with conflict and making supported decisions.

#### Sick leave

Sick leave was at 3% in 2024, slightly higher than in 2023. A number of people suffered from long-term illness; fortunately they have since recovered. There is little short-term absenteeism.

#### HR cycle

As in previous years, each employee had at least two formal meetings with their manager. At the beginning of the year, we always take the time to reflect on the previous year and examine what went well and what could be improved upon. We then also make plans for the current year. A progress meeting is held during the year. In both of these talks, we look at employees' personal development in terms of where their passion lies, what talents they have, where development is possible or necessary, and how to ensure a healthy work balance.

### Digitization of HR processes

With a view to efficiency, better information assurance and processing and sustainability, digital workflows are being added to our personnel system, AFAS. In 2024, too, new processes were added. Many of our processes are now fully digital, with fewer and fewer documents being printed for sending.

#### Review of recruitment policy

Partly in response to Partos' guidelines (Partos is the trade association for international cooperation), the national office has revised its recruitment and selection policy. The existing policy on the Certificate of Conduct (VOG) and the codes of conduct is more clearly outlined. In addition, from now on, a Certificate of Conduct will not only be requested at the start of employment, but every five years from then on. We have also developed a screening checklist for integrity, specifically aimed at positions within Kerk in Actie.

## 3.3 Monitoring

However wonderful the plans may be that you draw up as an organization, these plans may not have the desired results. At Kerk in Actie, we make a priority of assessing whether we achieve the desired results. This allows us to work towards outcomes that make an impact.

#### **Contracts**

For each project, we contractually determine the results are to be achieved together with the operational partner organizations. These contracts are drawn up for maximum term of three years. In the contracts, the target groups are specified by quantity, gender and location. The budgets are based on concrete activities and linked to a timeline. It is important that our partners are resilient. That is why enhancing their skills is also part of this contract and of the budget. By this we mean, for example, enhancing financial-administrative or organizational management, expertise on a specific theme, or local fundraising.

## **Training courses**

To enhance their expertise, many employees have followed professional training (for example training on safety or language) or received coaching in the past year. Through the New Heroes training platform, everyone can work on personal development in an accessible way in his or her own time.



### Reporting

Our partners provide annual substantive and financial reports and audits that reference the planned outcomes. These include actual stories describing the impact of the projects. This aligns with our plan to make impact measurable (see below), so we can monitor whether we are achieving our goals. Reports are reviewed by both our relationship managers and the financial officer. As a rule, audits are delivered at the organizational level. This also allows Kerk in Actie to assess within which organizational context a specific project is implemented.

Kerk in Actie and its partners give each other mutual feedback.

We respond to the annual reports with a feedback letter. In it, we discuss the results achieved and the quality of reporting: What is going well, where do we need to make adjustments and what is the best way to do that? At the end of a contract, the cycle is completed with a closure letter. The final reports are reviewed and approved by the foreign manager. As a member of the umbrella organization Action by Churches Together (ACT Alliance), Kerk in Actie works with several ACT members. If we are engaged in a joint program partially funded by us, we also receive a report from ACT Alliance showing the results.

#### Feedback loop

As part of the equal relationship with our partners, we give each other mutual feedback. In recent years, we developed a "feedback loop" for this: a cycle of giving and receiving feedback. It is an ongoing process in which we learn from each other and strengthen our relationship.

## Impact cycle

We believe it is essential for our projects to strengthen the church' focus on the future and lead to social change. That is why we are currently developing a methodology to measure the impact of our work on each theme. The data collected allows us to test whether our policy and activities really contribute to the desired changes. This goes beyond checking whether planned activities have been carried out properly and funds have been spent properly. With the results of the data gathered, we can further improve our work and we can show our supporters that Kerk in Actie's work matters.

In 2025, we will have a clearer picture of how many people and communities we reach. We measure the following:

- how many people we reach with emergency aid
- how many farmers we reach with training programs
- how many young people can follow vocational training thanks to our efforts
- the extent of participation in interreligious activities for peaceful coexistence.

## **Working visit**

An regular part of our process of relationship management and monitoring are the working visits. Our relationship managers and finance staff visited various partners and projects in different regions in 2024, including in Ethiopia, Indonesia, Lebanon and Colombia. Management and executives also went on working visits both domestically (for example, to projects for refugees in Utrecht, such as Villa Vrede and De Toevlucht) and abroad (including in Israel/Palestine, Rwanda and Ukraine). Time and again, we are impressed by the hard work that our partners do.

Site visits are an important way to experience whether our plans really lead to the desired results when put into practice and to give mutual feedback. Such a visit helps strengthen relationships, which improves our effectiveness. It also gives us the opportunity to look for possible new partners and projects. In addition, we use working visits to retrieve information and stories that we can share with our donors.

## 3.4 Communications and fundraising

Communication and fundraising play a key role in Kerk in Actie's work. We share stories about the impact of our projects and we ask people to participate in and contribute to these.

## **Contact with our supporters**

We use various channels to raise people's awareness of the work that Kerk in Actie does. Broadly speaking, this involves two groups:

#### Local diaconates and deacons

Through our e-newsletter and magazine #protestant, we keep diaconates informed about our work. We share hopeful stories, while at the same time making room for tough questions. For example regarding diaconal dilemmas: Should you wait for poverty to come your way, or proactively look for it? Should you choose projects nearby or far away?

We share hopeful stories but also make room for difficult questions and dilemmas.

On <u>protestantsekerk.nl</u> and <u>kerkinactie.nl</u>, we share current information on matters such as the "Together Against Poverty" campaign and the De Thuisgevers project. And the collection schedules and collection materials help deacons involve their local congregations in projects around the world.

#### **Church members and donors**

By means of the various *Petrus* communications, we keep existing and potential donors and church members involved in what we do. The Petrus magazine has a regular section on a Kerk in Actie theme, with personal stories about our projects around the world. In the e-newsletter, we share articles and prayer points for current topics. And collection goals are listed on our Lent and Advent calendars

The television program *Petrus in het land* (a cooperation between the Protestant Church and broadcasting association KRO-NCRV) regularly visits projects abroad. Often these are

Kerk in Actie projects. One example was the November 2024 visit to Ukraine. *Petrus in het land* also made an impressive reportage in Kenya about the meaning of missions, with our partner organization GZB. The GZB has been working here since the sixties. In recent years, the Kenyan Church and the GZB reviewed their shared past. The reportage shows how the GZB apologized for unequal relationships in that past. In this way, as a church, we reflect on our own work and critically assess how we work.

## 7 focus countries



To bring our work closer to home, we are highlighting seven "focus countries" in the years to come.

These countries are typical of the work we do around the world. We will share stories about the projects in these countries, as well as prayers, liturgical videos, magazines and children's materials. In 2024, we completed the materials for all of the countries. Local congregations can indicate which focus country they would like to commit to, after which they will receive a basic information package, and updates three times a year.

The focus countries are:

#### Moldova

Church in Europe's poorest country

## Bangladesh

Church in a minority position

## Colombia

Church in a country with violence and great inequality

### Ghana

Church in a country with great division between north and south

## Rwanda

Church in an environment of trauma and reconciliation

## Lebanon

Church in a refugee crisis and general hopelessness

### Indonesia

Church taking an interfaith approach to build peace and promote sustainability

## **Fundraising**

For many years we were able to estimate what the proceeds of church and private fundraising would be, but in the corona years we were no longer able to do so. Even though fundraising revenue was good at that time, there were often large differences between budget and real result. Only since 2024 have those two been back in line; the proceeds are easier to forecast again.

Both church and private proceeds were in line with the budget last year: church proceeds slightly higher, private proceeds slightly lower. A good result, especially considering the fact that there were no major emergency relief actions like in 2022 (Ukraine) and 2023 (earthquake Turkey/Syria) - the Giro555 campaign for the Middle East was relatively small-scale. The lower proceeds from emergency relief campaigns were offset by a positive result from bequests.

#### **Church donations**

After many years, the decline of church donations seems to have stopped, partly due to our investment in a larger team of consultants. It helps if we are closer to our target group. For example, we see a strong growth in the number of participating churches that support our focus countries (300+).

#### **Private donations**

In private fundraising, we stopped the relatively expensive lead generation we did through the Daaromseries and the Zingenindekerk platform. For years this yielded higher proceeds, now it is time for renewal. The first pilots with a door-to-door program started in the autumn of 2024 and are yielding surprisingly good results. In 2025, we will expand this concept, linking up with the "Samen tegen armoede" (Together against poverty) campaign. In this way, fundraising and content are increasingly going hand in hand and we can connect more closely with the role of the local diaconates.

## **Door-to-door collection for Ukraine**

As in 2023, we collected door-to-door for children in Ukraine in 2024. The number of door-to-door collectors and the proceeds were the highest ever.

7.000 volunteers collected

An increase of

8%

Proceeds from collection

**€ 720**.000

An increase of

**12**%



## 3.5 Risk management, integrity and quality

Kerk in Actie can only do what it does through the many gifts and great engagement of donors. Their support enables us to take on projects. For this, managing funds, people and resources is essential. And so we pay a lot of attention to risk management, integrity and good quality.

### Risk management

For us, risk management means identifying the risks the organization faces, estimating how likely these risks are to occur, and determining what impact they will have. We then draw up measures for dealing with these risks. The following information concerns how we design our risk management.

#### Strategic risks

Every year, we organize a risk workshop with the board and management in order to identify the strategic risks to the national office. During this workshop, a risk analysis is conducted that also covers the work done by Kerk in Actie.

The analysis focused on the three overall goals from the national office's 2024 annual plan:

- 1. We are an attractive, inspiring and safe environment for employees;
- 2. We make a difference to our target groups by means of a shared direction;
- 3. We are financially future-proof.

For each objective, we considered what events might get in the way of achieving it. We then estimated the probability of any of these events occurring, and the impact this would have on the objective. With respect to risk appetite, we addressed only those events with a high "probability x impact" score, and used these to develop control measures.

#### Management measures

During 2024, we monitored events and where necessary, we took action. The following are the most important measures for each objective:

1a. We are an attractive and inspiring environment There are well-attended weekly meditative services in the chapel. We organize events such as an employee start-up day, a New Year's breakfast,



▲ There are weekly meditative services in the chapel.

themed lunches and Meet&Greets at which we come together, get inspired and catch up on developments in the organization. We also continued to develop our internal communication tools. The benefits plan was improved and the new training policy was approved.

1b. We are a safe environment

Management consulted the confidential advisers, resulting in the adoption of a plan of action. Each team leader is tasked with discussing tasks, roles and responsibilities with their team. Psychological safety is also on the agenda in meetings between HR and the Works Council.

- 2. We make a difference to our target groups
  Program leaders regularly join the Vision Group
  so that the vision for a future-oriented approach
  to being church is included in the development of
  services. We are working to refine our services and
  shape these following three lines: basic, futureproof and future-oriented services.
- 3. We are financially future-proof
  In 2024, we continued working on the quota
  scheme revision. Based on the decision of the small
  synod, we are drawing up the multi-year budget in
  accordance with the planning and control cycle.
  The treasury function has been further optimized,
  resulting in an improvement in our liquidity
  management and higher returns from optimized
  cash management.

Through our feedback loop (see 3.3), we are receiving direct and ongoing feedback from our partner organizations on our strategy and implementation. And by regularly visiting partners in the field, we see with our own eyes which approach has the best prospects. We incorporate this into our strategy.

#### Operational risks

In our extensive 2022 and 2023 SWOT and GAP analyses, our strengths, weaknesses, opportunities and threats were mapped. We used these to gauge the risks in 2024: which risks are unchanged, what new risks do we see?

One issue that poses an increasing risk to implementation is climate change. Almost all our partners are affected by this, and it can have a major impact on projects. Climate change contributes to more extreme weather, which in turn has consequences for safety and food security.

We added a paragraph on climate change to our context analysis. In projects, we are increasingly paying attention to the prevention of (the consequences of) climate change.

We also conducted risk assessments on daily processes in 2024. We identified potential risks, and depending on the risk class, we then established control measures for them. We also use our quarterly internal reports to monitor risks and their control measures.

For each new project we create a project plan for which we conduct a risk analysis that enables us to pre-empt any risks from the start.

In addition, for each new project we create a project plan for which we conduct a context and risk analysis that enables us to pre-empt any risks from the start of a project. We also do similar context and risk analyses when preparing and updating our country plans.

#### Financial risks

Financial risks can relate to both income and expenses. In recent years, our income has been fairly stable, although we are seeing a shift from church donations to private donations. To reduce risks related to declining income, we are considering new forms of fundraising. One example is the successful annual door-to-door collection (see 3.4).

To ensure continuity, the budget sets a standard for earmarked reserves based on the balance of contingent grant commitments. This allows support for projects to continue even in the face of declining income or sudden high expenses (for example due to a major emergency relief operation).

Furthermore, we note increasing risks associated with international payments. This is due to the measures imposed on banks under the Financial Supervision Act (Wft) and the Money Laundering and Terrorist Financing (Prevention) Act (Wwft) and/or because of local legislation for NGOs and churches.

In addition, the EU has imposed sanctions on several countries. Complying with EU sanctions laws poses a moral dilemma. A country may need emergency relief, but we cannot transfer money or find it very difficult to do so because this country is on the sanctions list. This goes against humanitarian principles and is contrary to our mission. Through our moral deliberation (see below), we discuss this within regional teams and management. We confer with our banks with this on a regular basis. As long as we are compliant, the only risk is that we cannot help those people in need whom we want to help.

We check our income and expenses every month to see whether they are in line with the budget so we can intervene in time in the event of any discrepancies.

#### Risk of fraud

Fraud might also affect our organization. Internal staff with access to sensitive information or financial resources may misuse such access for personal gain. From the outside, cybercriminals could try to gain access to company data or financial systems. To prevent such forms of fraud, we have implemented internal control measures for processes and procedures. These are aimed at excluding fraud if we can, and quickly identifying it if it does occur (also see "Integrity").

#### **Financial instruments**

#### General

Kerk in Actie is exposed to risks relating to credit, liquidity, currency and cash flow. Accordingly, the organization has established policies to mitigate these risks. We do not use derivatives to manage risk.

#### Interest and cash flow risk

Kerk in Actie is exposed to interest risk on interest-bearing receivables (particularly under financial fixed assets, securities, and cash equivalents) and interest-bearing long-term and current liabilities. For receivables and liabilities, the organization bears no risk with respect to future cash flows. With respect to fixed-rate receivables and liabilities, the organization is at risk with respect to fair value due to changes in market interest rates. With respect to receivables, no interest rate risk hedging financial derivatives are contracted.

#### Credit risk

Kerk in Actie has no significant concentrations of credit risk.

#### Liquidity risk

The liquidity risk is the risk that the organization finds itself unable to meet its payment obligations at any moment. Due to the ongoing turmoil in the financial markets, ample liquidity is continuously maintained so that the organization is expected to be able to meet its financial obligations for at least one year, should extreme situations occur.

## Integrity

Kerk in Actie has an integrity policy in accordance with the Recognition Scheme for Charities Netherlands (Erkenningsregeling van Goede Doelen Nederland). We will touch on different parts of our policy.

#### Codes of conduct and Certificate of Conduct

As part of our integrity policy, Kerk in Actie employees must provide a Certificate of Good Conduct (VOG) upon employment and sign the following codes of conduct:

- ACT Alliance Code of Conduct
- The Code of Conduct of the International Red Cross and Red Crescent movement and NGOs in Disaster Relief
- The Kerk in Actie Child Safeguarding Policy
- National Office Code of Conduct for the Protestantse Kerk in Nederland.

At the end of 2024, management and the Works Council agreed to a revision of the recruitment and selection policy. One change is that a Certificate of Conduct (VOG) will now need to be submitted not only at the start of employment, but also every five years from then on. Furthermore, additional policy for screening new employees has been implemented in situations where there are job openings within Kerk in Actie. This process contributes to safeguarding integrity.

#### Integrity risks

Our work is designed with the aim trying to of preventing integrity violations. In 2023, we analyzed integrity risks. In 2024, we looked at which control measures and possible actions were needed for each risk. We found that certain procedures should be better described and that more caution needs to be exercised in external communication in certain

areas. In 2025, we will work on an update of these procedures and of the guidelines for external communication.

#### Moral reflection

All Kerk in Actie teams hold an annual moral reflection meeting. During the meeting, they discuss moral dilemmas they encountered using the Integrity Office for Dutch Congregations (Bureau integriteit Nederlandse Gemeenten) step-by-step plan. This helps us to further improve the quality of our work.

We have developed additional policies for screening employees.

#### **Partner integrity**

We also raise awareness with our partner organizations for integrity policies and identify potential integrity violations. In 2022, we conducted a survey of our partner organizations" integrity policies. In 2023, we discussed integrity violations (among other issues) in panels with our partners. In 2024, based on the survey and partner panels, we made an

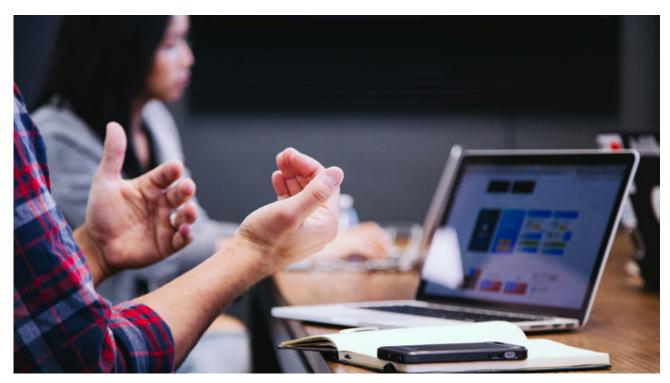
inventory of the training courses ACT Alliance offers to strengthen integrity. We will inform our partner organizations of this in 2025. In addition, a new version of the O-scan (organizational scan) has been developed. This is a self-assessment tool for partners; integrity is one of its topics. In 2025, a number of these scans will be carried out in each region.

#### Integrity violations

The national office (which Kerk in Actie is part of) has both an internal and an external hotline for suspected or actual integrity violations by employees. There is a protocol for handling these reports. Kerk in Actie partner organizations have also been informed on how to report violations by national office/Kerk in Actie employees.

In 2024, the internal confidential adviser received no reports. The external confidential adviser received 2 reports. The management team discusses the confidential advisers' reports annually. Because

in 2023, a relatively large number of reports had been made (14 internal and 4 external), a meeting was held (in March 2024) to discuss patterns and trends with all managers, and to look at how certain situations can be prevented or handled differently in the future.



▲ The national office is working on a new code of conduct that should help prevent undesirable situations.

In 2024, there were 2 reports of an integrity violation by (employees of) a Kerk in Actie partner organization. These reports have been investigated. Regarding the first report, the investigation showed that no violation occurred. Action was taken within the terms of the contract with that partner. The second report is still under investigation. An independent forensic audit will be carried out.

In the 2023 annual report, we wrote that an independent investigation was underway following a possible violation at one of our partners. This investigation was completed in 2024. Unfortunately, we have had to conclude that there was a breach of integrity. Financial fraud took place between 2020-2023, with approximately 60 percent of the funds granted to this partner. Talks are underway about reparation.

When reports of wrongdoing come in, we always assess our procedures. The lessons learned have been extensively discussed and shared within Kerk in Actie. Looking back, we can conclude that the situations mentioned were handled correctly. However, they have a significant impact, on those directly involved as well as on our employees and the people and organizations that support us. After all, it's all about trust. Kerk in Actie is constantly working to create to a culture of transparency and cooperation, in which trust is reinforced.

### Complaints

The national office (with Kerk in Actie as part of it) has a complaint procedure and a complaint form, in accordance with Article 15 of the General Regulations. These are available from protestantsekerk.nl/klacht and kerkinactie. protestantsekerk.nl/contact.

### Quality

The national office and (with Kerk in Actie as part of it attach great importance to high-quality governance and responsible fundraising and spending of funds. We comply with key certifications and regulations.

### **CBF** recognition

Kerk in Actie has CBF-Erkenning (CBF Recognition) and is thus an Approved Charity. This means that we meet strict quality standards and adhere to the relevant charity laws and regulations.

The national office board and management adhere to the Charity Recognition Scheme (Erkennings-

regeling Goede Doelen) and act in accordance with the established standards. These standards contribute to a good administrative structure. They include acting with integrity and transparency, proper supervision of these, and accountability for the supervision exercised. We handle every donated euro with care, and account for our spending. Kerk in Actie voluntarily submits to assessment by the CBF. This entails an annual check and a comprehensive assessment every three years.

### ISO 9001 certification

We have the required certifications for our work at home and abroad. Kerk in Actie is working to keep these certifications up-to-date. For example, we are ISO 9001:2015 and Partos 9001:2015 certified. We are focused on continuous quality improvement in our processes and our way of working. We use the PDCA cycle (Plan, Do, Check, Act) for this.

We have the required quality certifications for our work at home and abroad. Kerk in Actie makes every effort to keep these certifications up to date. For example, we are ISO 9001:2015 and Partos 9001:2015 certified, and we are committed to ongoing quality improvement of our processes and the way we work. For this purpose we use the PDCA cycle (Plan, Do, Check, Act).

We also review biannually whether our work meets the CHS (Core Humanitarian Standard for Quality & Accountability). This is a globally recognized standard in the humanitarian sector that focuses on quality, transparency, participation and accountability. Central to this is providing effective assistance to people and communities in crisis.

In 2023, we conducted our second CHS self-assessment (the first was in 2021). Both assessments were found to be positive. The self-assessments help us understand the strengths and weaknesses in our development and humanitarian response. The goal is to make our aid more effective.

### Additional standards

We also have our own additional standards imposed by the gospel and church order. For example, because we consider lotteries to be ethically undesirable, we do not receive income from the proceeds of charitable lotteries.

We have an internal policy regarding communications that are (partly) aimed at raising funds. This involves, for example, portraying projects and target groups in a dignified and respectful way.

Our fundraising is largely done by local diaconates and zwo-groups (missions, world diaconate and development cooperation). These groups have a regulatory effect because they are very involved and critical.

### 3.6 Acting sustainably

Socially responsible action is ingrained in the work Kerk in Actie does. Everything we do revolves around doing justice to people, community and the world, with care for creation receiving particular attention. We want to carefully manage and pass on what we have received.

### **Acting sustainably**

Sustainability is one of the national office of the Protestant Church in the Netherlands' core values. This means that we deploy people, resources and assets in a way that benefits the church and the world. At Kerk in Actie, one way we do this is by strengthening the concept of "care for Creation" and increasing its visibility within our theme of "ecological justice".

Through storytelling, young theologians share knowledge about ecotheology.

In 2024, Kerk in Actie was closely involved in writing the synod memorandum "Let justice flow". We have translated our commitment to ecological justice into concrete ambitions that we are working on with international partners and with local congregations in the Netherlands. We are doing this in response to the call of the global church to do more to raise awareness of climate change, to support climate adaptation for those most affected, and to contribute to the restoration of creation.

### Sustainability projects

Kerk in Actie is already supporting various sustainability projects abroad. In Uganda, Kenya, Ethiopia, India, Indonesia and Bolivia, among others, we have projects that explicitly focus on climate adaptation, combating global warming, and ecotheology. There is an exchange program between the Netherlands and Indonesia on ecotheology, in which green churches and mosques play an important role. In 2024, this was expanded with an exchange between young theologians, in which storytelling is being used to share knowledge.

### GroeneKerken

Here in the Netherlands, Kerk in Actie is the initiator and one of the two supporting partners of GroeneKerken. We contribute both labor and resources to this initiative. GroeneKerken offers a network, advice and inspiration for local congregations wanting to become more sustainable (see box). A green church is a faith community that actively creates sustainability.

More and more, GroeneKerken is showing how the church can be a place where people practice living green and just lives. Making church buildings more sustainable, a spearhead in the creation of GroeneKerken, is also still relevant, but it is now part of a much larger movement.

# **Green Churches in 2024**

## +500 churches

A milestone in 2024: The 500th Green Church.

# 4e place Sustainable Top 100

GroeneKerken won the Trouw Sustainable 100 with a 4th place in the section Religion & Philosophy.

# Green Churches Day 2024 (Groenekerkendag 2024)

>> For the first time since 2017
>> 285 participants
>> 8+ rating (/10)

# Launch of the Green Churches app

>> Online meeting place for church re-greeners
>> 300 users in December 2024

# **Toolkit**

An **updated toolkit** for sustainable church management was published in 2024.

groenekerken.nl

### Sharing knowledge

At Kerk in Actie, we routinely invest time in considering sustainability from both a theological and strategic standpoint. To facilitate this, we have established a strong network, formulated a strategy and sought cooperation with partners such as Micha, the Laudato Si Alliance, A Rocha, Tear, Christian Climate Action, the Maatschappij van Welstand (Welfare Society) and the Protestantse Theologische Universiteit (Protestant Theological University).

We make sustainability knowledge, expertise and services accessible to local congregations. In 2024, the "sustainability" learning trajectory was released on protestantsekerk.nl. This provides local congregations with the rudiments of the theme and opportunities to get started with it.

We also use the knowledge we gain to integrate sustainability into the other work that the national office does. By this means, sustainability is increasingly relevant throughout the whole organization.

### **Internal operations**

In recent years, the national office has done a great deal to improve the headquarters' sustainability, with the result that it now has energy label A+. Installing charging stations for electric cars, a restaurant service focused on sustainability and social inclusion, introducing reusable coffee cups - these show how we are taking steps to reduce environmental impact.

In 2024, we actively focused on "quantifying". The CO2 emissions from sources that belong to the national office (or are operationally managed by it) and from the electricity purchased have been quantified. In total, this amounts to 841 tons of CO2. This also includes the emissions of our tenants.

In 2025, the indirect emissions associated with activities of the national office (emissions from sources not managed by the national office) will be quantified. This process is part of the ambition to be a climate neutral organization by 2030.

Kerk in Actie offsets 960 tons of CO2 emissions annually by purchasing CO2 certificates from FairClimateFund. This organization uses the funds to purchase sustainable solar-powered stoves for refugees in Chad.

### **Procurement policy**

In our work, we are partially dependent upon our suppliers. We have a socially responsible purchasing policy for the services and products we purchase. In this respect, we consider the social, ecological and economic aspects at every stage of the procurement process. We also generally award contracts based on best value for money. Finally, we encourage innovation-oriented procurement,

We critically evaluate the number of trips by employees.

for example by allowing suppliers the freedom to come up with smart solutions. Our procurement processes and contract management are embedded in our system (AFAS).

### **Investment policy**

Funds raised by Kerk in Actie are not invested. However, the Protestant Church as a whole does make investments. The Church only invests in shares of companies that score relatively highly within their sector on sustainability and social policy, and do not negatively impact society as a whole.

### **Travel policy**

Our sustainability vision obviously has implications for our travel policy, particularly with respect to the strong negative impact of air travel on the climate. We are taking the following measures in looking critically at the number of trips taken by employees and the form of travel involved:

- We clearly articulate the goals and desired outcomes of travel.
- We promote destinations being combined.
- Whenever possible, networking meetings are held online.
- Any travel within Europe is generally done by train.
- We prepare an annual travel plan that takes into consideration environmental issues, cost and efficiency.

### 3.7 Good governance

Good governance, done with integrity, keeps Kerk in Actie on track. In this section, we outline the composition and renumeration of our board and management. In addition, we list important administrative decisions.

### Composition of board and management

Kerk in Actie is part of the Protestantse Kerk in Nederland national office.

As of 31 December 2024, the board of the national office consisted of:

- G.H. van der Waaij MA LLM, Chair
- C.J.F.R. Mulder MBA, Secretary
- M.J. Segers MSc
- Dr. R. de Reuver, from the General Synod Executive Committee
- J.W. Stam RA MSc, from the General Synod Executive Committee

As of 31 December 2024, the management of the national office consisted of:

 G.J. de Groot MSc MBA, Chief Executive Officer of national office and Kerk in Actie

### Board members' ancillary positions

G.H. van der Waaij MA LLM, Chair of the Board

- Chair of the Board, Protestant Foundation (Protestantse Stichting) Hydepark Management (Hydepark Beheer)
- Chair of the Board, Protestant Foundation Supporting the Protestant Church in the Netherlands (Protestantse Stichting Steun Protestantse Kerk in Nederland)
- Legal Counsel/DGA Van der Waaij Juridisch Advies B.V.
- Member, Welfare Society (Maatschappij van Welstand)
- Chair of the Board, Nicola Community (Nikola-Kommuniteit)
- Board member of the Community Service Rotary Foundation Club Amersfoort
- Board member, Stichting Oostduin

### C.J.F.R. Mulder MBA

- Chair, Supervisory Board, Protestant Christian Foundation (Residential and Care Center) De Vriezenhof (Protestants-Christelijke Stichting (Woonen Zorgcentrum) De Vriezenhof)
- Member, Supervisory Board, Saxenburgh Medical Centre (Saxenburgh Medisch Centrum)
- Board member, Protestantse Stichting Hydepark Beheer
- Board member, Protestantse Stichting Steun Protestantse Kerk in Nederland

### Board member retirement schedule

Board member	Date appointment diaconate	Appointment by general synod	Possible reappointment or resignation date diaconate	Final resignation date
G.H. van der Waaij MA LLM	1 January 2018	November 2017	1 January 2022 reappointed	31 December 2025
C.J.F.R. Mulder MBA	1 January 2022	November 2021	1 January 2026	31 December 2029
M.J. Segers MSc	1 January 2023	11 February 2023	1 January 2027	31 December 2030
<b>Dr. R. de Reuver</b> secretary of the Protestant Church in the Netherlands		May 2016	May 2021	April 2026
J.O. Stam Ra MSc Executive Committee member (assessor II), dependent on Synod membership and Synod decisions		April 2023	April 2025	April 2025

### M.J. Segers MSc

- Diplomat, Secretary, Ministry of Foreign Affairs The Hague (Ministerie van Buitenlandse Zaken Den Haag)
- Member, Eleos Central Advisory Council (Centrale Adviesraad Eleos)

**Dr. R. de Reuver**, secretary and board member, General Synod Executive Committee

- Board member, Protestantse Stichting Steun Protestantse Kerk in Nederland
- Member, Executive Committee and plenary of the Interchurch Contact in Government Affairs (CIO, Interkerkelijk Contact in Overheidszaken) personal union
- Member, Council of Churches (Raad van Kerken)
   Executive Committee
- Chairman Commissie Plaisier personal union

### J.W. Stam RA MSc

- Director Professional Services Department (Bureau Vaktechniek) at Baker Tilly (Netherlands) N.V.
- Member of the Executive Committee of the General Synod of the Protestantse Kerk in Nederland
- Board member, Protestantse Stichting Steun Protestantse Kerk in Nederland
- Deacon, Reformed Congregation in Hasselt

### Director's ancillary positions

G.J. de Groot MSc MBA, Chief Executive Officer

- Member, Supervisory Board, Alpha Course Netherlands Foundation (Stichting Alpha-cursus Nederland)
- Member, Maatschappij van Welstand (society grants committee)
- Board member, Stichting Oostduin
- Board member, the National Synod Foundation

### Remuneration for board & management

Members of the national office board receive no remuneration for their work, but they are entitled to reimbursement for expenses incurred in performing their board duties. In 2024, €3,828 was provided in the form of reimbursements, mainly for travel and accommodation expenses. No loans, advances or guarantees were made to the board members.

The board adopted the remuneration policy, the level of the director's remuneration, and the level of other remuneration components at its meeting on 9 January 2025. These have been assessed against the remuneration scheme that is part of the Recognition Scheme for Charities.

In 2024, the gross annual salary including holiday pay and end of year bonus for the Chief Executive Officer Jurjen de Groot was €162 (1 FTE). This annual income is subject to a BSD (Base Score for Management Positions) score of 570 points in accordance with the remuneration scheme. The corresponding maximum income is €181 as of 1 January 2024. This annual income comes in below the maximum.

The annual income, taxed allowances/additions, employer's pension contribution and other long-term remuneration for Jurjen de Groot amounted to €192k (1 FTE), also below the amount of €231k per year indicated in the scheme. These were also in reasonable proportion to the annual income. The amount and composition of the Director's salary is disclosed in the financial statements in the statement of income and expenses.

### Statutory objectives

There were no changes with respect to the statutory objectives in 2024.

# Kerk in Actie discussion points at board meetings

In the November 2023 synod meeting, the General Synod accepted the memorandum "Lichter op weg" (travelling lighter). This memorandum was the starting point for the development of a future-oriented (administrative) structure for the Protestant Church in the Netherlands.

Based on this memorandum, in 2024, the national office's board reviewed its own functioning in 2024. The conclusion was that there is some distance between the board and the national office and therefore from Kerk in Actie's work, but that it has an important supervisory role. It has been decided that the board will take a more active role in this. In order to keep a close eye on the various forms of services, the board formed five board committees

in September 2024, including the Kerk in Actie board committee. This committee meets several times a year to discuss the (further) development of Kerk in Actie's services. The committee comprises a number of Kerk in Actie board members and employees.

# Discussion points covered by the Kerk in Actie management team

In Kerk in Actie management team meetings, several major themes were discussed. We list the most important topics and decisions:

- » In recent years, we chose to spend Kerk in Actie's financial reserves on projects. As a result, 10% additional funding was temporarily available. We have decided not to do this in the coming period - which runs from 2025-2027 - so that we do not draw on our reserves draw too much.
- » Because of this, the regional teams took into account that the multi-year plan would be more focused when they drew op the multi-year country and regional plans for 2025-2027. They had a closer look at which projects do and do not fit within Kerk in Actie's mission and themes, including for the Netherlands (also see 2.6).
- >> We have decided to change the theme of "sustainability" to "ecological justice" because it is more in line with the needs and requirements of our partners (also see 2.6).

### Good governance and integrity

The national office and (as part of it) Kerk in Actie attach great importance to high-quality and honest governance and responsible fundraising and spending of funds. We comply with essential certifications and charity schemes. As part of our integrity policy, employees subscribe to various codes of conduct appropriate to the sector. You can read more about this in 3.5.

The national office, and Kerk in Actie as part of it, are committed to good governance and responsible fundraising and spending of funds. We comply with essential certifications and charity regulation. As part of our integrity policy, employees subscribe to various industry-specific codes of conduct. You can read more about this in 3.5.

### **Partner organizations**

The Protestant Church (together with Kerk in Actie as part of it) cooperates with a variety of partner organizations, both nationally and internationally. Broadly speaking, these fall into the following categories:

- affiliated institutions Examples include Church Money Management Foundation (Stichting Kerkelijk Geldbeheer), the Protestant Theological University and modal implementing organizations (IZB, GZB and HGJB).
- interest groups Examples include the Association for Church Pastoral Management (Vereniging voor Kerkrentmeesterlijk Beheer), and the Federation of Diaconates (Federatie van Diaconieën).
- umbrella organizations for example the Council of Churches in the Netherlands, the World Council of Churches, ACT Alliance, World Communion of Reformed Churches, Lutheran World Federation and the Conference of European Churches.
- partner churches at home and abroad.

### **Audit**

KPMG was appointed by the synod's Executive Committee (on behalf of the Minor Synod) on October 28, 2020 as the auditor of the Protestant Church in the Netherlands. KPMG performs audits of our organization as an independent auditor.

In the past, the auditor attended the meetings of the audit committee of the board. Further to the report "Travelling Lighter" (Lichter op pad) - about a future-oriented governance structure for the Protestant Church - the position of the audit committee was also discussed in the board. The board concluded that the work of the audit committee can be done more efficiently by the existing synodal committee reporting on proprietary matters and a new governing committee for Finance & IT.

The auditor has been attending (some of) the meetings of this reporting committee since 2024. For example, the accountant was present at the 2023 Kerk in Actie annual report meeting on June 12, 2024. The Finance & IT governing committee met eight times in 2024 to discuss the internal reports on the progress of policy and finances.

## 4. What we will do in 2025

Kerk in Actie makes multi-year plans because change almost always takes time. It is long-term, sustainable cooperation that can make an impact. Many plans for 2025 therefore build on what we did in 2024. Yet there are also certain new emphases. A brief look at our ambitions for 2025.

### Church and faith

Within this theme, Kerk in Actie works with churches to strengthen their core identity. We equip faith communities in their living relationship with the Bible. And we strengthen them in their involvement in missions, diaconate and ecumenism. A great deal of attention is paid to churches in the minority.

In **East and Central Africa**, for example, church workers are trained to contribute to a peaceful and resilient church. In **Latin America**, we support organizations that make a constructive contribution in opposition to "Christian fundamentalists" who undermine human rights. And in **the Netherlands**, local diaconates continue to work together with SchuldHulpMaatje and the Food Bank to combat poverty.

## Children and youth

Kerk in Actie contributes to a living environment in which children can develop in safety, both physically and mentally. We do this by encouraging partners to notice the experiences of children and young people. For each location, we look at which groups are most vulnerable.

In **Africa**, for example, there is little opportunity for education and work for young people. That is why our partners are working on the future prospects for this group. In **Latin America**, churches and organizations work together on the prevention of sexual abuse of children and young people. And in **India (Asia)**, there is still a great need to combat child labor and child marriages and to make education accessible.



▲ Together with local communities, we are working on handling climate change, for example by developing alternative forms of agriculture.

### People in search of a secure existence

Kerk in Actie supports people who are affected - or at risk of being affected - by displacement, hardship or injustice. We do this in locations where local and national authorities are unable or unwilling to provide appropriate support. With our support, we contribute to strengthening people's dignity and self-reliance, especially in places that the world pays less attention to.

contribute to ecological justice. In **Asia** and **Africa**, we work with local communities to handle climate change, for example by developing alternative forms of agriculture. In **Latin America**, we stand up for indigenous communities. Their way of life is under pressure due to climate change and exploitation of their territory. And in the **Middle East** (**Egypt**), we are strengthening interfaith cooperation so that communities work together to deal with climate change.

In Asia, the local population is trained to be resilient in increasingly frequent natural disasters.

In the Middle East, North Africa and along the borders of Europe, there are refugee flows and labor migration. Emergency aid is often needed to provide people with their basic needs. In Asia, communities are struggling with increasingly frequent natural disasters. The local population is trained in resilience to natural disasters. The risk of disasters is also increasing in the Netherlands. We are making an emergency aid plan that helps local congregations in the event of a disaster.

### **Ecological justice**

Climate change is in the spotlight across the globe, but the harmful effects are mainly felt in countries that have contributed least to its causes. In the coming years, we will focus on strengthening role churches play in climate adaptation, on awareness of our own lifestyles and on the policies that



### And beyond...

In addition to the plans we have for each theme, Kerk in Actie also has ambitions that transcend these themes. For example, practical or organizational matters that we want to arrange better. Or substantive matters to which we want to pay more attention. A selection of the things we will tackle in 2025:

- >> We are building up **expertise around our four themes**. To this end, we are working with thematic learning agendas. We also seeing which networks and partners we can learn together with.
- >> We are strengthening collaboration between our teams, especially on our four themes.
- >> We are updating our **integrity policy** and drawing up a vision statement on integrity.

# 5. Financial policies and results

We will conclude the board report by examining the finances. We will outline the key figures and result for 2024, and will highlight some key points in our financial policy. In the financial statements below, we will go into greater detail in these.

### **Key figures**

The following key figures summarize Kerk in Actie's finances.

Key figures Kerk in Actie	Standard	Budget	Account	Account	Account
(x € 1,000)		2025	2024	2023	2022
Result Income Financial income Expenses Expenditure rate income Expenditure rate expenses	min. 70% min. 70%	-1,571 27,743 29,314 86.5% 81.8%	-2,463 28,426 353 31,241 94.5% 86.0%	-5,827 36,948 42,775 97.9% 84.6%	1,396 39,533 38,138 83.0% 86.0%
Fundraising costs relative to income  Management and administration costs	12.5%	12.0%	11.4%	10.1%	9.4%
	5-6%	6.8%	3.6%	6.7%	4.2%
Personnel expenses Absenteeism Basic workforce in FTE Seconded employees in FTE		3,446 4% 32,9 1.8	2,880 3% 31,2 1.0	2,898 2% 33,3 2.6	2,648 6% 27,9 3.3

### **Finances**

### **Continuity reserve**

Kerk in Actie is part of the Protestant Church, which has a general risk reserve in its equity. This reserve serves in part as a continuity reserve: a "buffer" to absorb unexpected setbacks, which Kerk in Actie can also use.

### Reserves and funds

Kerk in Actie's equity is subdivided into reserves and funds.

Reserves (€ 8,863k)
 Kerk in Actie's reserves come under the category of "earmarked reserves". Spending from these earmarked reserves must take place within the general purpose indicated

• Fondsen (€ 8,911k)

These earmarked funds can only be used for the specific purpose determined by third parties (donors or government).

### Earmarked reserves policy

Each year, Kerk in Actie allocates amounts to support partners and projects. This is based on the Kerk in Actie budget, as adopted by the Minor Synod.

If support for certain projects is delayed, or if relationship managers choose not to allocate the support to a project for specific reasons, the unspent funds flow back into the earmarked reserves. These earmarked reserves can be used to cover any deficits in a subsequent year.

The standardization of earmarked reserves and earmarked funds is based on the premise that Kerk in Actie intends to maintain sufficient reserves to sustain existing programming for a five-year period. This requires hedging financial risks as effectively as

possible. In accordance with the calculation in the 2024 budget, the level of the standard is set at €10.4 million.

Relative to this standard, the earmarked reserves at the end of 2024 are as follows:

Earmarked reserves (x € 1,000)	Position End 2023	Result 2024	Position End 2024	Standard	More/ less
General	8,685	179	8,863		
Total	8,685	179	8,863		

Earmarked reserves (x € 1,000)	Position End 2023	Result 2024	Position End 2024	Standard	More/ less
World Diaconate	4,006	-2,436	1,570		
Mission	-	23	23		
Emergency relief	5,310	-199	5,111		
Diaconal work	-	3	3		
Emergency relief	953	594	1.547		
Other	1,284	-627	657		
Total	11,553	-2,642	8,911		

Minimum reserve position			17,774	10,445	7,329
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### Kerk in Actie result for 2024

### **Profit appropriation**

The 2024 financial year closes with a negative result of € 2,463k, which is €1,549k higher than budgeted. From this result, a sum of €179k was added from the earmarked reserves, while a withdrawal of €4.012k had been budgeted. From this result a sum of €2,642 was withdrawn to the earmarked funds, while a withdrawal of €0k had been budgeted. Of this, a grant of €594k relates to the SHO Emergency Relief Operations.

In the 2024 budget, the entire balance of the earmarked reserves and earmarked funds for the World Diaconate, Mission, Emergency Aid and Domestic Diaconate have been presented on the

general Kerk in Actie earmarked reserve. The higher result than budgeted is mainly due to SHO income amounting to  $\leq$  1,579k for the Middle East action, which was not budgeted.

### Income

Total income in 2024 was €28,426k, which was €1,804 more than budgeted. This is due to the proceeds of €1,579k from the Giro555 campaign for the Middle East.

### **Expenses**

Total expenses in 2024 were €31,241k, which was €607k more than budgeted. This was mainly due to the project spending for the Middle East campaign, which amounted to €844k.

### **Spending ratios**

Kerk in Actie's costs are expressed by spending categories in specific ratios. This is as follows:

Kerk in Actie ratios	Standard	Account 2024	Budget 2024	Account 2023	Account 2022
Target spending relative to total income	min. 70%	94.5%	96.6%	97.9%	83%
Target spending relative to total expenses	min. 70%	86%	83.9%	84.6%	86%
Fundraising income	12.5%	11.4%	10.6%	10.1%	9.4%
Management and administration costs	5-6%	3.6%	5.5%	6.7%	4.2%

# Target spending relative to total income and total expenses

This includes project funding agreed upon directly with partners and activities carried out within the scope of the objective from within the organization, instead of through partners. These activities include domestic diaconate, emergency relief, and communication and outreach. The 2024 realization was substantially higher than the norm because funds from the earmarked reserve and earmarked funds were used for target spending. These were budgeted for.

### Management and administration costs

These costs relate to the management and facility components (including housing, Computerization

& Automation, Finance & Control, and HR), which are charged to Kerk in Actie based on budgeted staffing. The 2024 realization was below both the norm and the 2024 budget, and was lower than previous years. This is due to more costs have been allocated to the components concerned, in accordance with function commitments.

### **Fundraising income**

This includes the costs of our own fundraising specifically related to the raising of funds from collections, gifts and donations, bequests and contributions from other organizations. The realization of fundraising costs remains below the agreed standard and is on average in line with previous years.

# 6. Accountability towards SHO

Final financial accountability at year-end 2024 for national Samenwerkende Hulporganisaties (SHO)

SHO Ukraine (amounts $x \in 1$ )	up to and incl. 2023	2024	Total
Income SHO fund (public donation) Received from SHO/Giro555 Interest received Total income  Preparation and coordination (AKV) AKV	11,000,000 0 <b>11,000,000</b> 770,000	0 0 <b>0</b>	11,000,000 0 <b>11,000,000</b> 770,000
Available for relief work	10,230,000	0	10,230,000
Expenses On-site spending Support provided through implementing organizations Support provided through international umbrella body Support provided through the participant themselves Total expenses (based on expenditure)	8,524,270 280,359 0 <b>8,804,629</b>	1,210,211 0 0 <b>1,210,211</b>	9,734,481 280,359 0 <b>10,014,840</b>

SHO Syria-Turkey - earthquake (amounts $x \in 1$ )	up to and incl. 2023	2024	Total
Income SHO fund (public donation) Received from SHO/Giro555 Interest received Total income  Preparation and coordination (AKV) AKV	8,000,000 0 <b>8,000,000</b> 560,000	0 0 <b>0</b>	8,000,000 0 <b>8,000,000</b> 560,000
Available for relief work	7,440,000	0	7,440,000
Expenses On-site spending Support provided through implementing organizations Support provided through international umbrella body Support provided through the participant themselves Total expenses (based on expenditure)	2,417,128 0 41,151 <b>2,458,279</b>	1,899,012 0 12,321 <b>1,911,333</b>	4,316,140 0 53,472 <b>4,369,612</b>

SHO Middle East (amounts $x \in 1$ )	up to and incl. 2023	2024	Totaal
Income SHO fund (public donation) Received from SHO/Giro555 Transferred by NRK Interest received Total income  Preparation and coordination (AKV) AKV		1,199,479 380,000 0 <b>1,579,479</b> 31,396	1,199,479 380,000 0 <b>1,579,479</b> 31,396
Available for relief work		1,548,083	1,548,083
Expenses On-site spending Support provided through implementing organizations Support provided through international umbrella body Support provided through the participant themselves Total expenses (based on expenditure)		0 0 0 <b>0</b>	0 0 0 <b>0</b>

The table above has been drawn up in accordance with the SHO protocol. The interest received has been set at zero in accordance with the methodology adopted within Kerk in Actie.

SHO Middle East: the contracts with partners were entered in in 2024, but in order not to burden the partners, their first reporting obligation was early in 2025. Because spending is based on the partners' accountability only, these figures are set at zero in the annual report, even though spending has taken place.



# 7. Financial statements

# **7.1 Balance sheet** (after profit appropriation)

Assets (x € 1,000)	Ref.	Balance 31-12-2024	Balance 31-12-2023
Receivables and accruals		15,275	16,775
Cash and cash equivalents		3,860	5,326
Current assets	1	19,135	22,101
Total assets		19,135	22,101

<b>Liabilities</b> ( <i>x</i> € 1,000)	Ref.	Balance 31-12-2024	Balance 31-12-2023
Reserves and funds			
Reserves Earmarked reserves Funds Earmarked funds Reserves and funds	2	8,863 8,911 <b>17,775</b>	8,685 11,553 <b>20,238</b>
Provisions	3	69	80
Long-term liabilities	4a	131	408
Current liabilities	4b	1,160	1,376
Total liabilities		19,135	22,101

# 7.2 Statement of income and expenses

Income (x € 1,000)	Ref.	Account 2024	Budget 2024	Account 2023
Income from individuals Income from affiliated non-profit organizations Income from other non-profit organizations Income from government grants	5 6 7	24,004 725 3,355 0	24,097 725 1,800 0	26,226 678 9,936 0
Sum of income raised		28,084	26,622	36,841
Income in return for the provision of products and/or services Other income	8	342 0	0 0	107 0
Sum of income		28,426	26,622	36,948

<b>Expenses</b> ( <i>x</i> € 1,000)	Ref.	Account 2024	Budget 2024	Account 2023
Spent on objectives Mission World diaconate Emergency relief Domestic diaconate		7,257 9,715 8,076 1,818	7,545 8,629 7,504 2,038	7,538 8,756 17,151 2,725
	9	26,866	25,716	36,170
Fundraising costs  Management and administration costs	9 9	3,239 1,137	3,237 1,682	3,719 2,887
Total expenses		31,241	30,634	42,775
Balance before financial income and expenses Balance of financial income and expenses		-2,815 353	-4,012 0	-5,827 0
Balance of income and expenses		-2,463	-4,012	-5,827

# 7.3 Profit distribution

Profit distribution (total) $(x \in 1,000)$	Account	Budget	Account
	2024	2024	2023
Earmarked reserves	178	-4,012	-6,345
Earmarked funds	-2,641	0	519
Total reserves and funds	-2,463	-4,012	-5,827

# 7.4 Cash flow statement

Cash flow statement $(x \in 1,000)$	Balance Sheet 31-12-2024	Balance Sheet 31-12-2023
Total income Total expenses Surplus/deficit	28,426 31,241 -2,815	36,948 42,775 -5,826
Balance of income and expenses	-2,815	-5,826
Change in: Receivables Provisions Current liabilities Long-term liabilities/support commitments	1,501 -11 -217 -277	3,297 -46 635 407
Cash flow from operations	996	4,293
Interest received	353	0
Cash flow from operational activities	-1,466	-1,533
Investments in tangible assets	0	0
Cash flow from investment activities	0	0
Long-term liabilities	0	0
Cash flow from financing activities	0	0
Cash and cash equivalents balance beginning	5,326	6,859
Total cash flow	-1,466	-1,533
Cash and cash equivalents end	3,860	5,326

### 7.5 Notes to the 2024 financial statements

### General

Kerk in Actie is part of the Protestantse Kerk in Nederland and its national office, located in Utrecht at Joseph Haydnlaan 2a, a church registered with the Chamber of Commerce under number 302.58.482. These financial statements contain the financial information concerning the domestic and international mission and diaconate carried out under the name of Kerk in Actie.

### Continuity

These financial statements have been prepared under the going-concern assumption.

### Reporting period

These financial statements cover the 2024 financial year that ended on 31 December 2024.

### **Principles applied**

The financial statements have been prepared in accordance with the Guideline for Fundraising Organizations (Guideline RJ 650).

### Presentation and functional currency

These financial statements are presented in euros, which is also the functional currency used by the church. All financial information in euros has been rounded to the nearest thousand.

### Use of estimates

The preparation of the financial statements requires that the management make judgements, estimates and assumptions that affect the application of policies and the reported values of assets and liabilities, and of income and expenses. Actual outcomes may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized in the period in which the estimate is revised and in future periods affected by the revision.

# Principles for the valuation of assets and liabilities and determination of results

### General

Assets and liabilities are recorded at historical cost unless otherwise stated in the policies below.

Assets are recognized in the balance sheet when it is probable that future economic benefits will accrue to the company, and the assets have a cost or a value that can be measured reliably. Assets that do not meet these requirements are not recognized in the balance sheet, but are designated as off-balance sheet assets.



A liability is recognized in the balance sheet when it is probable that its settlement will involve an outflow of resources embodying economic benefits, and the amount at which settlement will occur can be measured reliably. Liabilities include provisions. Liabilities that do not meet these requirements are not recognized in the balance sheet, but are accounted for as off-balance sheet liabilities.

Recognized assets or liabilities remain on the balance sheet if a transaction does not result in a significant change in the economic reality with respect to the assets or liabilities. Similarly, transactions do not warrant the recognition of results. The assessment of whether there is a significant change in economic reality is based on the economic benefits and risks that are likely to occur in practice, rather than benefits and risks that cannot reasonably be expected to occur.

Assets or liabilities are no longer recognized in the balance sheet if all or substantially all of the rights to economic benefits and all or substantially all of the risks associated with the assets or liabilities are transferred to a third party. However, they remain recognized in the balance sheet if transactions do not result in a significant change in the economic reality with respect to the assets or liabilities involved. In this case, the results of the transaction are recognized directly in the statement of income and expenses, taking into account any provisions to be made in connection with the transaction.

If the representation of economic reality results in the inclusion of assets for which the legal entity does not have legal ownership, this fact is disclosed. Income is recognized in the statement of income and expenses when an increase in economic potential has occurred as a result of an increase in assets or a decrease in liabilities, the magnitude of which can be reliably determined.

Expenses are recognized when a reduction in economic potential has occurred as a result of a reduction in assets or an increase in liabilities, the magnitude of which can be reliably determined. Income and expenses are allocated to the period to which they relate.

### **Financial instruments**

Financial instruments include investments in equity and debt securities, trade and other receivables, cash, loans and borrowings, derivative financial instruments (derivatives), trade payables and other payables. The financial statements include the following categories of financial instruments: receivables, cash, current and long-term liabilities. Kerk in Actie does not use derivative instruments (derivatives). For the underlying principles, please refer to the treatment by balance sheet item. Financial assets and financial liabilities are recognized in the balance sheet when contractual rights or obligations arise in respect of that instrument. A financial instrument is no longer recognized in the balance sheet if all or substantially all of the rights to economic benefits and all or substantially all of the risks associated with the position are transferred to a third party by means of a transaction. Financial instruments (and individual components of financial instruments) are presented in the financial statements in accordance with the economic reality of the contractual terms. Presentation is made on the basis of individual components of financial instruments as financial assets, financial liabilities or as equity. Indications of impairment of receivables measured by Kerk in Actie at amortized cost are considered both at the specific asset level and at the collective level. Individually significant receivables are assessed for impairment. Individually significant receivables that have not been individually found to be impaired and individually insignificant receivables are collectively assessed for impairment by aggregating receivables with similar risk characteristics. The fair value of financial instruments recognized in the balance sheet under cash, current receivables, and current and non-current liabilities approximates their carrying amounts.

### Accounts receivable, accruals and other assets

Receivables are recognized upon initial recognition at the fair value of the counter-performance. Receivables are measured after initial recognition at amortized cost using the effective interest method, less the impairment loss.

### Long-term liabilities

Long-term liabilities are measured at fair value. Grants or gifts provided to congregations will be charged entirely to the financial year in which the decision to award is communicated in writing to the aid recipient, regardless of the financial year in which the grant or gift provided is disbursed. The determining factor is whether the receiving party is entitled to a certain amount.

If grants involve multi-year payment obligations, these obligations are disclosed as long-term liabilities. If grants include a resolutive condition, they are accounted for by year under "assets and/or liabilities not recognized in the balance sheet".

### **Current liabilities**

Liabilities are measured at fair value upon initial recognition. Transaction costs directly attributable to the acquisition of liabilities are included in the valuation at initial recognition. Liabilities are measured after initial recognition at amortized cost.

### Cash and cash equivalents

Cash and cash equivalents consist of bank balances and deposits with maturities of less than 12 months. Cash and cash equivalents are stated at face value. If cash and cash equivalents are not freely available, they are taken into account in the valuation

#### Reserves and funds

The Kerk in Actie reserves and funds have a specific nature. Kerk in Actie is bound to use this capital only in accordance with the objective for which it was created. It is presented on the balance sheet separately as:

- Earmarked reserves: these can only be spent for the designated purpose. Earmarked reserves created should not be a liability.
- Earmarked funds: this part of the equity can only be used for the specific purpose determined by "third parties".

### **Provisions**

A provision is recognized in the balance sheet when it:

- is a legally enforceable or constructive obligation resulting from a past event,
- can be reliably estimated, and
- is likely to require an outflow of funds for the settlement of that obligation.

Rights and obligations arising from the same contract are not recognized in the balance sheet if neither the company nor the counterparty has performed. Recognition in the balance sheet occurs when the performance and consideration yet to be received or delivered respectively are not (or no longer) in balance, and this has adverse consequences for the company.

If part or all of the expenditure necessary to settle a provision is likely to be reimbursed in whole or in part by a third party upon settlement of the provision, the reimbursement is presented as a separate asset. If the time value of money is material and the period over which expenses are discounted is more than one year, provisions are measured at the present value of the best estimate of the expenses expected to be necessary to settle the liabilities and losses. Provisions are measured at face value if the time value of money is not material or the period over which expenses are discounted is no more than one year.

The amount of the pension provision for former employees of the Reformed Churches in the Netherlands (GKN, Gereformeerde Kerken in Nederland) and former missionary employees is based on an actuarial calculation that is made periodically.

### **Earmarked donations**

Income for which a special purpose has been designated, whether through specific actions or otherwise, is included separately in the notes to the statement of income and expenses, indicating the nature of the purpose. The spending of this is also reported separately. If this income has not been fully expended in the reporting year, the unspent monies are accounted for in the appropriate earmarked funds. If earmarked funds are drawn on in a subsequent year, this expenditure is accounted for in the statement of income and expenses on the one hand, and shown as a movement in the relevant earmarked funds on the other.

### Income from individuals

Collections

Collections are accounted for in the year in which PKN/KiA receives the collections from local congregations and diaconates. Collections held during the financial year but not yet remitted to PKN/KiA are not recognized as receivables because there is no contractual right to these collections.

Donations

Donations are recognized in the year in which a specific campaign took place, or in the year of receipt if no specific campaign took place.

• Bequests

Bequests are processed in the reporting year in which the instrument of distribution is received. Disbursements in the form of advances are recognized in the fiscal year in which they are received.

# Income from affiliated and other non-profit organizations

Contributions from affiliates and other non-profit organizations for the implementation of projects or programs in which the grant provider acts as funder or co-financier are accounted for on the basis of commitment or amounts received.

### Income from government grants

Grants received from governments for the implementation of projects or programs in which the grant provider acts as financier or co-financier are accounted for to the extent that obligations have been incurred that are appropriate within the terms and conditions.

### Income in return for services rendered

Revenue from the provision of services is recognized on a pro rata basis, based on the services provided up to the balance sheet date and in proportion to the total services to be performed.

### Interest income and interest expenses

Interest income and interest expenses are recognized proportionately over time, taking into account the effective interest rate of the related assets and liabilities. When accounting for interest expenses, the recognized transaction costs on loans received are taken into account.

### **Staffing costs**

Staff remuneration is recognized as an expense in the statement of income and expenses in the period in which the work service is performed and, to the extent not yet paid, recognized as a liability on the balance sheet. If the amounts already paid exceed the remuneration due, the excess is recognized as a deferred asset to the extent that it will be reimbursed by staff or offset against future payments by the Protestantse Kerk in Nederland. With respect to benefits with accrual of rights and sabbatical leave, expected expenses during employment are taken into account. Contributions received from life-course savings schemes are taken into account in the period for which these contributions are due. Additions to and releases from liabilities are charged and credited to the statement of income and expenses, respectively.

If an allowance is paid in which no rights are acquired (e.g. in the event of illness or incapacity for work), the expected costs are recognized in the period for which this remuneration is owed. A provision is recognized for the obligations

for future renumerations (including severance payments) to staff members who are expected to be permanently unable to perform work altogether or in part due to illness or incapacity for work that exist on the balance sheet date. The recognized obligation concerns the best estimate of the sums necessary to settle the relevant liability on the balance sheet date. The best estimate is based on contractual agreements with staff members. Additions to and release of obligations are charged to the statement of income and expenditure respectively.

### **Dutch pension scheme**

The national office of the Protestantse Kerk in Nederland has a defined benefit pension scheme for its employees. Upon reaching retirement age, eligible employees are entitled to a pension dependent on age, salary and years of service. The plan is administered by the Bedrijfstakpensioenfonds Zorg en Welzijn (Health and Welfare Industry Pension Fund, PFZW). The national office of the Protestantse Kerk in Nederland has no obligation to pay additional contributions in the event of a deficit at Zorg en Welzijn, other than the effect of higher future premiums.

The starting point here is that the pension cost to be incorporated in the reporting period is equal to the pension contributions owed to the PFZW for that period. Insofar as the contributions due have not yet been paid on the balance sheet date, a liability is recognized for this. If the contributions that have been paid on the balance sheet date exceed the contributions due, an accrued asset is recognized to the extent that there will be repayment by PFZW or set-off against future contributions.

### Own fundraising costs

Own fundraising costs are determined based on actual staff and equipment costs for the fundraising team in the Communications & Fundraising Department. This is supplemented by the actual direct costs of fundraising activities. Other activities, particularly in the area of communication and information, which are not primarily aimed at fundraising but may have a fundraising effect, have not been classified as such.

### Grants and donations provided

Multi-year contracts are entered into with contingent liabilities. Liabilities from grants and gifts provided will be borne entirely by the financial year in which the decision to award was communicated in writing to the grant recipient, regardless of the financial year in which the grant or gift provided is disbursed. The determining factor is whether the receiving party is entitled to a certain amount. Contingent liabilities that have not been granted in writing are accounted for under "Off-balance sheet commitments".

### Cash flow statement

The cash flow statement has been prepared using the indirect method. Cash in the cash flow statement comprises cash and cash equivalents.

### **Affiliated parties**

Affiliated parties are all legal entities over which dominant control, joint control or significant influence can be exercised. Legal entities that can

exercise dominant control are also classified as affiliated parties. The statutory board members, other key officials in the management of the Protestantse Kerk in Nederland and close relatives are affiliated parties, too.

Significant transactions with affiliated parties are disclosed if they are not entered into under normal market conditions. The nature and extent of these transactions and any other information necessary to provide the insight are explained.

### Events after balance sheet date

Events that provide further information about the factual situation upon the balance sheet date and that transpire up to the date of preparation of the financial statements are reflected in the financial statements.

### 7.6 Notes to the balance sheet

### **Assets**

All assets are held for direct use in connection with the relevant purpose.

### Current assets (1)

Receivables and accruals $(x \in 1,000)$	Balance 31-12-2024	Balance 31-12-2023
Protestant Church current account	15,134	16,476
Contributions and grants	55	48
SHO income	_	98
Debtors	67	29
Bequests to be settled	-	124
Prepayments	20	-
Total receivables and accruals	15,275	16,775

All receivables are due within a year. The current account relates solely to a receivable from the national office of the Protestant Church of which Kerk in Actie is a part. Please note: this is interest-free and no collateral is required.

Cash and cash equivalents $(x \in 1.000)$	Balance 31-12-2024	Balance 31-12-2023
Bank balances	3,860	5,326
Total cash and cash equivalents	3,860	5,326

The liquid assets are freely disposable.

### Liabilities

### Reserves and funds (2)

Changes to the earmarked reserves in 2024 were as follows: $(x \in 1,000)$	Balance 31-12-2022	Allocation 2023	Withdrawal 2023	Balance 31-12-2023	Allocation 2024	Withdrawal 2024	Balance 31-12-2024
Earmarked reserve							
World Diaconate	7,022	-	7,022	-	-	-	-
Mission	5,589	-	5,589	-	-	-	-
Emergency Relief	2,055	-	2,055	-	-	-	-
Diaconal Work	364	-	364	-	-	-	-
General Kerk in Actie	-	19,916	11,231	8,685	6,164	5,985	8,863
Total	15,030	19,916	26,261	8,685	6,164	5,985	8,863

Changes to the earmarked funds in 2024 were as follows: $(x \in 1.000)$	Balance 31-12-2022	Allocation 2023	Withdrawal 2023	Balance 31-12-2023	Allocation 2024	Withdrawal 2024	Balance 31-12-2024
Earmarked funds							
World Diaconate	2,135	8,725	6,854	4,066	7,793	10,229	1,570
Mission	-	3,921	3,921	-	3,852	3,829	23
Emergency Relief	3,743	8,666	7,099	5,310	7,901	8,099	5,111
Diaconal Work	-	1,708	1,708	-	1,490	1,487	3
General emergency aid/SHO	3,091	8,000	10,138	953	1,579	985	1,547
General Kerk in Actie	2,065	1,042	18,23	1,284	-	627	657
Total	11,034	32,062	31,543	11,553	22,615	25,256	8,911

### Provisions (3)

Provisions $(x \in 1,000)$	Balance 31-12-2024	Balance 31-12-2023
Pension provisions	69	80
Total provisions	69	80

### **Pension provisions**

This concerns pension schemes for former employees of Gereformeerde Kerken in Nederland (GKN) and former missionary employees. The basic principle for this provision is an actuarial calculation that is made periodically. The following measures are used for the actuarial calculation: actuarial interest rate of 4%, GBM/V (entire population of men/women) mortality table for 1995-2000 with three-year age reset. The provision for pensions for Indonesian employees is based on agreements between the GKN and the relevant parties.

Changes to provisions $(x \in 1,000)$	Balance 31-12-2023	Allocation 2024	Withdrawal 2024	Release 2024	Balance 31-12-2024
Pension provisions GKN pension scheme fund Pension provisions for Dutch employees	77 3	- 2	-13	-	64 5
Total provisions	80	2	-13	-	69

# Long-term liabilities (4a)

Long-term liabilities $(x \in 1,000)$	Balance 31-12-2024	Balance 31-12-2023
Support commitments for partners (longer than one year) Donations received in advance	- 131	178 228
Total long-term liabilities	131	407

# Current liabilities (4b)

Current liabilities (<1 yr.) are as follows:

Current liabilities (10) $(x \in 1,000)$	Balance 31-12-2024	Balance 31-12-2023
Support commitments for partners (less than one year)	498	642
Creditors and partner payments underway	288	333
Unused leave days	117	127
Accounting fees	159	130
Donations received in advance	98	98
Miscellaneous	-	46
Total current liabilities	1,160	1,376

### **Financial instruments**

### General

Kerk in Actie is exposed to risks relating to credit, liquidity, currency and cash flow. Accordingly, the organization has established policies to mitigate these risks. We do not use derivatives to manage risk.

### Interest and cash flow risk

Kerk in Actie is exposed to interest risk on interestbearing receivables (particularly under financial fixed assets, securities, and cash and cash equivalents) and interest-bearing long-term and current liabilities. For receivables and liabilities, the organization is not at risk with respect to future cash flows, while with respect to fixed-rate receivables and liabilities, the organization is at risk with respect to fair value due to changes in market interest rates. With respect to receivables, no interest rate risk hedging financial derivatives are contracted.

### Credit risk

Kerk in Actie has no significant concentrations of credit risk.

### Liquidity risk

Kerk in Actie has no liquidity risk.

### **Currency risk**

Kerk in Actie operates globally, and its currency risk relates mainly to positions and future transactions in dollars.

### Off-balance sheet assets and liabilities

### Multi-year Kerk in Actie grant commitments

Contingent liabilities regarding the support that Kerk in Actie provides under the resolutive conditions included in the grant award contracts are disclosed annually. Multi-year grant commitments are made with the contractual restriction that the next instalment will only be granted when Kerk in Actie makes notification about this in the first month of the grant year in question. This is because Kerk in Actie does not have its own "guaranteed" income, and is largely dependent on income from its own fundraising.

At the beginning of each year an assessment is made as to whether the grant commitments can be honored, partly based on the available earmarked reserves and Kerk in Actie's funds. These multi-year commitments are shown below and expressed in relation to the available resources, that is to say the relevant reserves and funds at the end of 2024 minus the set standard, as well as the expected resources for direct support based on the 2025 budget.

### **Events after balance sheet date**

There are no events after the balance sheet date.

<b>Program</b> ( <i>x</i> € 1,000)						Budget in 2025	Available in 2025	Percentage obligation with respect to available funds			
	2025	2026	2027 etc.	Total	funds			2025	2026	2027 etc.	Total
Regular programs:											
Mission	2,244	492	0	2,796	0	5,613	5,613	40%	9%	0%	49%
World Diaconate	4,472	1,570	0	6,042	1,802	6,134	7,936	56%	20%	0%	76%
Emergency relief	1,907	150	0	2,057	5,410	4,383	9,793	19%	2%	0%	21%
Diaconal work domestic	164	63	13	239	0	855	855	19%	7%	1%	28%
General earmarked reserve for Kerk in Actie	0	0	0	0	8,665	0	8,665	0%	0%	0%	0%
Total	8,788	2,274	13	11,135	15,877	16,985	32,862	27%	7%	0%	34%

This overview shows that the available reserves plus the budgeted resources for 2025 provide more than sufficient cover for the subsidy obligations conditionally entered into.

## 7.7 Notes to income

## Income from individuals (5)

Income from individuals $(x \in 1,000)$	Account	Budget	Account
	2024	2024	2023
Collections, donations and gifts	20,506	21,800	21,929
Bequests	3,498	2,297	4,298
Total	24,004	24,097	26,226

# Income from affiliated non-profit organizations (6)

Income from affiliated organizations $(x \in 1,000)$	Account	Budget	Account
	2024	2024	2023
Diaconal quota levy	315	315	315
Protestantse Kerk in Nederland (esp. Mission)	410	410	363
Total	725	725	678

# Income from other non-profit organizations (7)

Income from other non-profit organizations $(x \in 1,000)$	Account 2024	Budget 2024	Account 2023
SHO emergency relief operations Middle East Turkey-Syria	1,579 0	0 0	0 8,000
	1,579	0	8,000
EO Metterdaad Miscellaneous projects	439	400	433
	439	400	433
Other institutions	1,337	1,400	1,503
	1,337	1,400	1,503
Total	3,355	1,800	9,9

## Income in return for provision of products and/or services (8)

Income in return for the provision of products $(x \in 1,000)$	Account 2024	Budget 2024	Account 2023
Miscellaneous	342	0	107
Total	342	0	107

Financial income $(x \in 1,000)$	Account 2024	Budget 2024	Account 2023
Interest	353	0	0
Total	353	0	0

# 7.8 Notes to expenses (9)

In accordance with RJ650, the total expenses in the statement of income and expenses must be presented in the form of the model below.

Expenses relating to		Program-related and other Kerk in Actie activities							
objectives (x € 1,000)	Mission	World diaconate	Emer- gency relief	Domestic diaconate	Fund- raising expenses	Manage- ment and adm. costs	Total for actual year	Bud- geted year	Account 2023
Issued (project) grants (project) contributions	4,927	7,774	6,238	890	0	0	19,829	18,882	31,015
Payments to affiliated (international) organizations	0	0	0	14	0	0	14	55	14
Outsourced work	95	36	0	150	3,239	0	3,520	3,387	3,708
Communication expenses	596	811	592	92	0	0	2,091	2,340	2,624
Staff costs	1,357	929	1,096	512	0	673	4,568	4,921	4,271
Housing costs	104	62	56	60	0	67	349	349	244
Office and general expenses	177	103	93	100	0	396	870	699	896
Total expenses objectives	7,257	9,715	8,076	1,818	3,239	1,137	31,241	30,634	42,775

### 7.9 Kerk in Actie staff costs

<b>Staff costs</b> ( <i>x</i> € 1,000)	Account 2024	Budget 2024	Account 2023
Gross salaries (incl, allowances)	2,033	2,385	2,037
Social security costs	365	394	322
Pension contributions	227	281	225
Commuting expenses	56	93	36
Invalidity/Pension/Unemployment benefits received	-26	0	16
External expertise/temporary staff	30	100	63
Foreign travel expenses	133	228	138
Domestic travel expenses	39	32	43
Training costs	20	41	6
Anniversaries/staff farewell	3	4	5
Miscellaneous	-1	108	5
Consultants Kerk in Actie	913	491	600
Staffing costs B&A	775	764	774
Total staffing costs	4,568	4,921	4,271
Average basic workforce in FTEs Average staff costs (salaries + social security costs) per FTE (x €1)*	31,2 85,115	36,9 85,447	33,3 79,141

The costs of Kerk in Actie consultants and B&A personnel costs are charged on from the Protestant Church. These are not remunerated within Kerk in Actie.

With respect to the development/indexation of labor costs, Kerk in Actie follows the central government's collective labor agreement.

<sup>\*</sup> The average staff costs per FTE are based on the costs of gross salaries (including allowances), social security contributions, pension premiums, commuting expenses and the disability, pension and unemployment benefits received.

## 7.10 Management costs

Management staff costs $(x \in 1,000)$	Account 2024	Budget 2024	Account 2023
Employment Nature (duration) Hours (full-time work week) Part-time percentage Period  Remuneration (x € 1,000)	Indefinite 40 100% 01/12	Indefinite 40 100% 01/12	Indefinite 40 100% 01/12
Annual income: Gross wage/salary Holiday pay Year-end bonus Variable annual income	140 11 11 -	136 11 11	126 10 10 1
Total annual income	162	158	147
Taxable allowances/additions Pension costs Other long-term remuneration Employment termination benefits	11 19 - -	12 19 - -	10 17 - -
Total other expenses and allowances	30	31	28
Total remuneration	192	189	175

In 2024, the annual executive income for Jurjen de Groot was €162k (1 FTE). The social security contributions (employer's share) amount to €12k (2023: €11k). The total of the board remuneration including social security contributions is € 204k (2023: €186k). A BSD (Base Score for Management Positions) score of 570 points applies to this annual income according to the remuneration scheme (part of the Recognition Scheme for Charities). As of 2024, the associated maximum income is €181k. This annual income comes in below this maximum.

The annual income, taxed allowances/additions, employer's pension contribution and other long-term remuneration for Jurjen de Groot amounted to €192k (1 FTE), also within the amount of €223k per year indicated in the scheme. They were also in reasonable proportion to annual income. No loans, advances or guarantees were made to the board.

This statement shows the total remuneration for all work performed by the Director, of which 19.7% was allocated to Kerk in Actie in 2024.

## 7.11 SHO allocation key

Data for the purpose of calculating SHO allocation key $(x \in 1,000)$	2022	2023	2024
Scope of emergency relief and reconstruction assistance provided Proceeds from own fundraising	7,190	8,230	7,091
	28,506	28,841	26,847

Emergency relief and reconstruction funds do not include SHO funds and do not include funds that we have passed on to other organizations in the role of administrative coordinator/horizontal lead.

## 7.12 Adoption

The Minor Synod of the Protestantse Kerk in Nederland considered and adopted the financial statements for the 2024 financial year at its meeting on 27 June 2025.

Utrecht, June 27 2025

G.H. van der Waaij MA LLM, Chair C.J.F.R. Mulder MBA, Secretary M.J. Segers MSc J.W. Stam RA MSc

Dr. R. de Reuver, from the General Synod Executive Committee

J.A. Holsbrink, LLM from the General Synod Executive Committee

G.J. de Groot MSc MBA, Chief Executive Officer of national office and Kerk in Actie

# 8. Supplementary Information

### Independent auditor's opinion

This auditor's opinion is included on the following pages.

## Provisions in the articles of association on profit appropriation

There are no provisions in the articles of association regarding the appropriation of the balance of income and expenses.

### Adoption

Released by: board national office Protestantse Kerk, Utrecht Adopted by: Minor Synod 27 June 2025, report VA xx-xx

# kerk in actie

### **Kerk in Actie**

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Kerk in Actie, May 2025



### **ANBI**

The Protestantse Kerk in Nederland, with all its constituent parts such as Kerk in Actie, is a Public Benefit Organization (ANBI), and for this purpose has received a group ANBI designation. Kerk in Actie is not an independent legal entity, but is part of the organization of the Protestantse Kerk in Nederland. Kerk in Actie can be located by means of the Legal Entities and Partnerships Identification Number (RSIN) of the Protestant Church. The Kerk in Actie RSIN is that of the Protestantse Kerk in Nederland: 813612809.