



# **Financial Report 2014**

## **Gender & Water Alliance**

**August 2015**

**Dieren, the Netherlands**

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# Gender and Water Alliance

## 1. REPORT BY THE BOARD

The mission of the Gender and Water Alliance is to promote women's and men's equitable access to and management of safe and adequate water, for domestic supply, sanitation, food security and environmental sustainability.

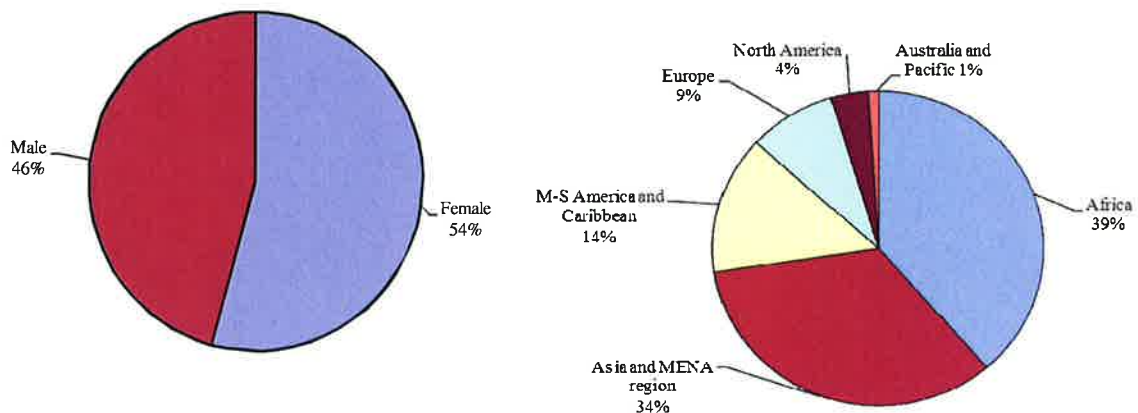
GWA was established at the Second World Water Forum in March 2000 as a global network dedicated to mainstreaming gender in water resources management. GWA has a small Secretariat based in the Netherlands and an elected international Steering Committee.

Its strength lies in the commitment, experience and hard work of its members of 2297 institutions and individuals, in 129 countries, as well as in its wide range of partner organisations and activities.

The unique selling point of the GWA is the focus at technical water professionals and decision-makers, supporting them with gender mainstreaming in their work, thus multiplying the poverty reduction impact of the billions spent on hardware.

GWA is internationally well-known for the methodologies that were developed, her capacity building work and publications. GWA's work has resulted in the increasing international recognition of gender as crucial in water management. We see improvement and more awareness related to gender and water, and we also see that there are no other organisations like the Gender and Water Alliance who do similar work. There are hardly gender-and-water knowledge resources at a large scale apart from the GWA material.

### 31 December 2014: 2297 members in 129 countries



From the beginning of 2011 onwards the Gender and Water Alliance is without subsidy and still finding ways of realising its goal of

*"achieving effective gender mainstreaming in the design and implementation of water management policies and practices, resulting in measurable positive impact on the lives of poor women and men."*

2014 is the fourth year of the Gender and Water Alliance as independent organisation without subsidies for core funding of our organisation. Even though this reduces our option for working in a demand driven way, especially if demands come from organisations that have no funding themselves, such as various NGOs in developing countries, GWA is still active in various projects which follow our objectives and fit in our mandate.

GWA members are involved to fulfil some of the work, if the three gender specialists in the secretariat are occupied with other work.

The Embassy of the Kingdom of the Netherlands (EKN) in Dhaka, Bangladesh invited GWA to write a proposal, which was approved in July 2013. The work to support the water-related and food security projects financed by the EKN as well as the Bangladesh water sector as a whole, is exactly what is GWA's mandate, and we are very pleased with this opportunity. Since the start of the project a large amount of the time ofn the Secretariat has been spent on it. This project is planned for three years. The subsidy for this project is based on actual expenditure only, and is subsidy for Bangladesh rather than for GWA.

Continuing are the NICHE project which we do with IHE-UNESCO, for supporting the Capacity Building work of PUSDIKLAT in Indonesia. Also the SUJAL programme of the EU for IWRM planning in villages continues and GWA has contributed this year with an interesting study about Drudgery Work of Women.



All years 2006, 2007, 2008, 2009 and 2010 have been closed with Financial Reports approved with an Audit. Also 2011, 2012 and 2013, years without subsidy, have been closed with Financial Reports and approval of the Auditor.

## **PROGRAMME**

The purpose of the programme is to significantly strengthen the gender-related understanding and practice of water sector professionals and decision-makers at national and local levels in targeted regions and countries. The programme is designed to contribute to the goal which is to achieve effective gender mainstreaming in the design and implementation of IWRM policies resulting in measurable positive impact on the lives of poor women and men. Activities focus on five outputs:

1. Managing, strengthening and ensuring the effective operation of GWA's network of members worldwide;
2. Collecting, recording and sharing with GWA members and other key stakeholders knowledge and information on gender mainstreaming policies, practice and experience;
3. Significantly increasing the capacity of targeted groups to mainstream gender in IWRM;
4. Facilitating significant progress in the incorporation of gender issues in the development and implementation of national water-related policies in targeted countries;
5. Seeking to maintain and strengthen the profile of gender equality issues at international water-related conferences and events and in international policy.
6. Gender and Water Programme Bangladesh.

Even without subsidies in each of the outputs some activities have been implemented. Of course most work has been done in output 6: Gender and Water Programme Bangladesh, which is also divided in 7 components. The finances of GWAPB are included in this Financial Report and audit for the year 2014.

### **Output 1 The Network**

At the end of 2014 the number of members is 2297, of which 46% are men and 54% are women, which shows that GWA is not a women's organisation, and the interest of men worldwide in the sector is addressed. The percentage of organisational members increased to 32%.

Contact between the Secretariat and the Steering Committee in 2013 was mainly by internet: by Skype and by e-mail, even though some of the SC members were met during shared activities in Canada, Europe and Bangladesh.



For Regionalisation, the work started in Kenya and Thailand have been discontinued, whilst the GWAPB office in Bangladesh serves as a regional office as well. Which is even better possible now that GWA has been officially registered in Bangladesh.

In 2014 a lot of work was done by the GWA Secretariat to fill the renewed website with new and updated information to begin with in the English language website. Also the French and Spanish language websites are converted from the old to the new software, and is given attention, whenever time is available. For the Portuguese and Arab websites the old websites remain available.

The information shared through the group is appreciated by the members as shown by various responses. The members in Latin America are happy to have a revival of their language website and list-serve.

Fundraising remains a major activity. Eleven proposals were written. Also 11 contracts were made with members to do certain work.

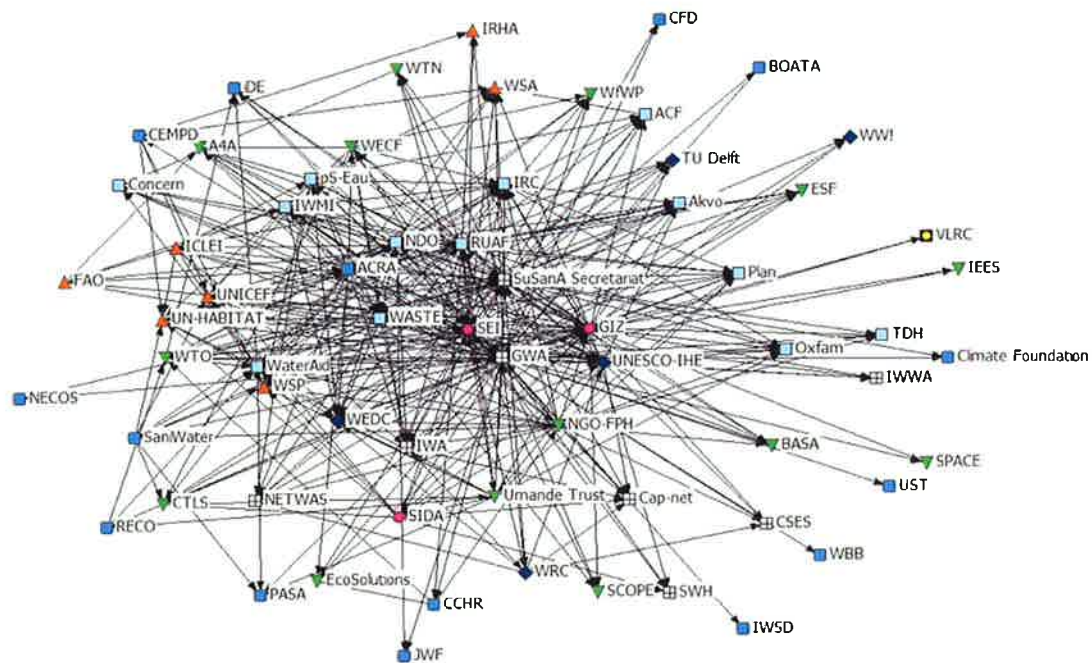
Even though all the work for the AECID funded project in Latin America was completed in 2010, and the reporting by March 2011, formally the programme is not closed. Reasons are that clarifications were asked in 2013, and also sent, but no response is received yet.

## Output 2 Knowledge Development

GWA was contracted by FAO to develop the framework, structure and content of an online portal of FAO's Gender Capacity Development materials. A second agreement between GWA and FAO was about the FAO e-learning courses on Gender and Food and Nutrition Security.

The Peer review, as organised by Cap-Net in which their partners in pairs assessed the work, yielded an interesting and positive report about the work of GWA by IW-Learn. GWA reviewed SuSanA (Sustainable Sanitation Alliance).

The following diagram was one pictorial result.



International organisations were influenced by taking part in conferences and expert group workshops, screening draft texts for international documents, and giving our opinion when asked.

For MER the ADB River Management proposal was screened from a gender perspective.

## Output 3 Capacity Building

Various requests for training workshops worldwide reach us, which are included in the proposals we write, if possible and relevant. All capacity building activities in 2014 were part of projects we implemented together with or for other organisations.

Earlier, GWA developed and conducted Capacity Building Workshops for Gender Mainstreaming for staff of the Mekong River Commission (MRC) at regional level, and in 2014 four workshops were organised and facilitated at national level for Vietnam, Laos, Cambodia and Thailand.



For Cap-Net a group of GWA members has rewritten the Tutorial for Gender in Water Management, called "Why Gender Matters in IWRM", a completely revised version of the earlier one of 2006. To launch the new tutorial, an international workshop was organised back to back with the Gender, Water and Development Conference in November in South Africa.

For the IWRM project in Gujarat, Karnataka and Telengana (earlier Andhra Pradesh), SUJAL, we facilitated again a series of gender training for the community workers who in their turn train villagers (m/f) related to IWRM. In the framework of this project, financed by EU-India, our member and GWA trainer in South India participated in the EU-IWRM field visit to Bihar, visiting EU peer projects.

In the framework of the NICHE –funded project in Indonesia for the Capacity Building work for PUSDIKLAT, the Government Training institutes of the Ministry of Public Works, together with IHE-UNESCO, GWA again facilitated a Training of Trainers, by Joke together with two of our members there: Dati Fatima and Margie Siregar (of World Vision).

#### **Output 4 Countries**

Also in 2014 again many members have been actively involved, either outspokenly as GWA or in name of their own organisation, in assisting and advising their governments in developing policies related to water and sanitation, agriculture, environment, climate change, etc.

For the programme Gender Mainstreaming in Transboundary Water Management in SADC GWA commented upon reports and recommendations were given. Our involvement was less than we had wanted and envisaged.

## **Output 5 International**

The SC consists of five members, the minimum number (see the GWA Internal Guidelines):

- Chairperson of GWA, Dr. Eva Rathgeber (Canada)
- Secretary, Hycinth Banseka (Cameroun)
- Treasurer, Jan Reynders (The Hague)
- SC member Shaima Ali (Egypt)
- SC member Meena Bilgi (India)

The three gender specialists in the Secretariat all three travelled internationally to workshops and conferences where we were invited for: to Bangladesh, Indonesia, South Africa, Cambodia, Thailand, Lao PDR, Vietnam and Italy. The ED spent 5 months in Bangladesh.



## **OUTPUT 6 GENDER AND WATER PROGRAMME BANGLADESH**

The programme in Bangladesh GWAPB (Gender and Water Programme Bangladesh) had a slow start in the second half of 2013, as is to be expected: the team had to be recruited, an office found and installed, and all that in an atmosphere with political unrest with many days of strike (hartals). So, in 2014, with the team in place and settled in a pleasant office, the time was ripe to develop and build on the contacts with the water-related EKNsPs (projects that are supported by the Embassy of the Kingdom of the Netherlands). It takes time to build trust, and especially if mostly technical water managers and professionals need to understand the benefit of mainstreaming gender in their work, for themselves and for their own projects.

To them the GWA approach, in which we try to convince technical people instead of force them to integrate social aspects in their work, is new. Gender is not new to any of the projects, because it is obligatory in the policies of most donors, including of the Netherlands. Even then, it is not very easy for project teams to mainstream gender in a way that impacts positively at the lowest level. A lot of attention is given to Gender Action Plans, whilst these are often instruments for lip-service: many words on paper about gender, but to know how to make a real difference, in the sense that poor women benefit from the technical interventions, that is a totally different issue and much more difficult to achieve. Here GWAPB has an important function: supporting the technical teams with understanding of why and how to integrate gender in their work, and by making this as easy as possible. Various training workshops, shared field-visits and studies, all tailor-made, have been implemented in 2014.

### **GWAPB: COMPONENT 1 COLLABORATION, NETWORKING AND COORDINATION**



Under this component there is the budget item of the travel of the Programme Coordinator (ED), and support, to Bangladesh. The Strategic Planning Meetings are organised with the GWA members, who are many in Bangladesh.

Meetings and planning of gender mainstreaming work for the EKNsPs (water and food security projects that are supported financially by the EKN) take place regularly.

### **GWAPB: COMPONENT 2: CAPACITY BUILDING, TRAINING AND COACHING**

Various training workshops have been implemented in 2014. One Training of Trainers, to develop STEs (Short Term Experts), two Capacity Building Workshops for staff of EKNsPs and others, in which IGAPs (Individual Gender Action Plans) are developed, a number of training sessions for government officers, and some for students of universities. Then there were workshops for some of the EKNsPs separately instead of together like the IGAP workshops.



### **GWAPB: COMPONENT 3: KNOWLEDGE DEVELOPMENT**

Many documents were screened and tagged for the Gender and Water Inventory: GWI. A study Gender in Aquaculture was done with help of CSD (ULAB), and the outcome was interesting. Another study yielded an interesting report: Women in Technical Vocational Schooling and Employment. Furthermore Inquiries were done in villages where CDSP, SAFAL and BRAC are active, resulting in detailed case studies and qualitative information.

### **GWAPB: COMPONENT 4: COMMUNICATION, DISSEMINATION AND ADVOCACY**

Especially for the many chapters of the Bangladesh Delta Plan and for the next Five Year Plan of the GoB, the team in Dhaka is spending much time and expertise. Within this component also falls the work for the website and the listserve. 4 International sessions in conferences were contributed to by GWAPB staff.

### **GWAPB: COMPONENT 5: MONITORING**

Field visits to the EKNsPs implementation are partly meant for monitoring. Further some different forms of framework, checklists, questionnaires have been developed to monitor at different levels and intensity.

## GWAPB: COMPONENT 6 AND 7: MANAGEMENT AND PERSONNEL

GWA was registered formally as International NGO by the NGP Affairs Bureau in Bangladesh. This registration is valid for 5 years.

The office is equipped with the necessary furniture, computers and connections.

It is not yet possible to open a bank account, so the finances for GWAPB are managed from the Netherlands, whilst small amounts are paid in cash in Bangladesh.

A car is rented with a driver, which is less expensive, and especially less hassle, considering the short time of the project.

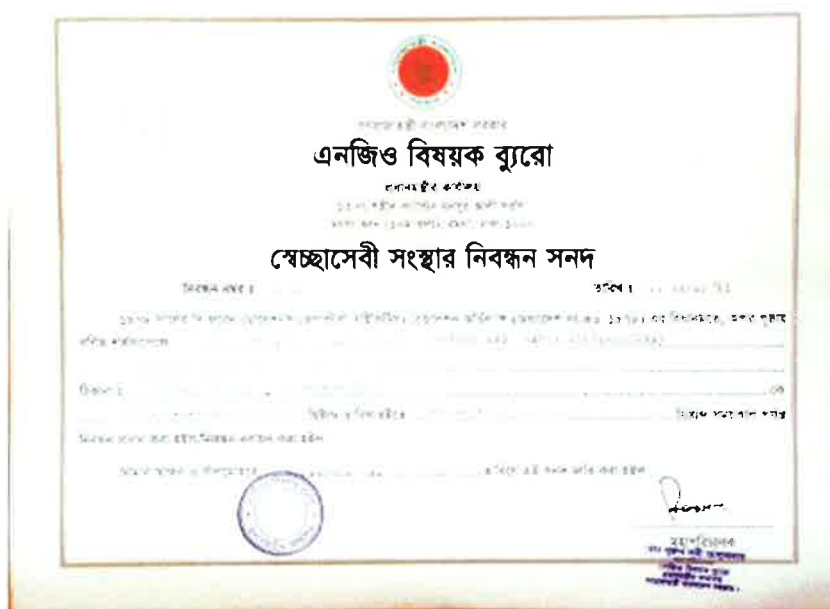
The team in Dhaka consists of 7 or 8 people.

## FINANCE

The actual income in the bank in 2014 was € 500.000 for GWAPB and € 192.130 from the other projects. These amounts are different from those used in this Financial Report, because this is exactly how it is on the bank statements, whilst for the Financial Report we have to split the income over the years depending on the percentage of work that has already been done (liabilities and receivables). After these calculations the income is € 501.778.

For 2014 it was only possible to make a budget for GWAPB, not for the other GWA activities, because beforehand nothing was sure about income and required expenditure which depend on the contracts we manage to acquire. The Financial Report of 2013 was approved and audited.

The total *actual* amount as spent in 2014 is € 574.984 of which € 451.540 was for activities carried out in 2014. This is the amount included in this financial report.



## **DONOR RELATIONS**

It remains necessary to find new financing, to ensure the much demanded GWA activities in the future. Core financing for the organisation is important to be able to provide accountability and to guard the quality of the GWA work.

## **THE SECRETARIAT**

Staff of the Secretariat was reduced to 2,2 f.t.e. by 31 December 2012, but increased slightly during 2013, with 0,7 to 2,9 f.t.e. and remains constant in 2014.

Executive Director Joke Muylwijk 0,56 fte; Deputy Director Esther de Jong 0,89 fte; Financial and Administrative Assistant 0,67 fte; SPO Juana Vera 0,67 and housekeeper Zine Bozkurt, 0,08fte.

In 2014 GWA Secretariat's staff consisted of 2,9 f.t.e.

From October 2007 the office space has remained the same: 13 working stations.

In 2014 we can include the staff of GWAPB in Dhaka, which are 6,0 f.t.e.'s in GWA's staff, which we can see as nearly a recovery to the level of 2009 (9,0): **8,9 f.t.e.**

## **THE MEMBERSHIP**

End 2014 the number of members is 2297, of which 46% are men and 54% are women, in 129 countries. Not only does the membership increase, the contact with members continues to be efficient. Often requests are received at the Secretariat from various international organisations for GWA members from a particular region with specific expertise to do a certain task. Via the listserve and also directly per e-mail members are given information, and also asked for feedback.

## **FUTURE PLANS**

2014 is the fourth year without subsidies for core funding. The strategy to write proposals for applicable Calls for Proposals continues, even though less time is available because of the Gender and Water Programme Bangladesh GWAPB, the most important programme at present, and one that of course demands a lot of attention. The options for other funding overall become fewer rather than more, so it remains important to find enough contract-work to pay the salaries of the small staff.

Whilst on the one hand there are fewer opportunities for funding, on the other hand the demand for GWA's work remains large, but not always by organisations with money to pay for our work. This demand and the importance and relevance of our thematic mandate it is unthinkable that GWA comes to an end, just by lack of funding. GWA is a network that will continue to exist, even without subsidy. This is now proven by 4 years of persistence.

GWA continues to apply for funding with different donors. Some of them only finance NGOs in their own countries, few others are interested to fund international NGOs, such as GWA. After trying to formalise regional GWA offices, currently the process to register GWA in Bangladesh has come in its place. Red tape and regional laws need to be surfaced and respected, which make it a timeconsuming effort. Nevertheless it is successful in October 2014, with the formalised registration.

## **CONTINUITY and SUSTAINABILITY**

Doubts about the continuity of the Gender and Water Alliance resulting from the withdrawal of the major donor in 2010 have proved to be ungrounded. GWA is considered by many major players in the water management sectors, as knowledgeable and trustworthy partner, with capable members in many countries. A number of large international institutions are appointing GWA for various assignments in different gender-and-water subjects.

The strength of GWA remains to be in the worldwide membership, as well as in the many documents, manuals, tools and methodologies, that were developed and that are available, sometimes after adapting to a particular context or partner. Other activities, which were paid for from the donor's subsidy, are now offered against a price, which is a problem for some and acceptable for other organisations.

In this strength also lies the sustainability of the GWA. Even with a lean Secretariat, GWA's work remains to be high quality and the importance of the work is recognized. GWA is unique as international gender-and-water organization.

In 2014 activities started that give GWA an income for the coming few years, even if it is not core-funding but payment for activities fitting in our objective and for our work. Free contributions in kind and in time by employees, ex-employees, SC members, ex-SC members and members are helpful too, and a strong point for continuity and sustainability.

Joke Muylwijk, Executive Director

August 2015

**Gender and Water Alliance**



**2. ANNUAL ACCOUNT**

# **Annual Account 2014**

## **Gender & Water Alliance**

Voor identificatiedoeleinden behorend bij controleverklaring  
afgegeven door acco bv controlpraktijk B.V. d.d.

10 NOV 2015

**acco bv**  
adviseurs en accountants

3. BALANCE SHEET AT DECEMBER 31, 2014

	<u>31-12-14</u>	<u>31-12-13</u>
	€	€
<u>Assets</u>		
<u>Current assets</u>		
Accounts receivable	37.436	1.983
Liquid assets	753.697	614.841
	<u>791.133</u>	<u>616.825</u>
<u>Liabilities</u>		
Deficit / surplus (Status on December 31)	-21.806	-101.826
Other liabilities and transitory liabilities	<u>812.938</u>	<u>718.651</u>
	<u>791.133</u>	<u>616.825</u>

## 4. OVERVIEW OF INCOME AND EXPENDITURE 2014

## INCOME

For the complete income overview see next page		
Total income	531.561	112.502

## EXPENDITURE

Budget line	Activity	Budget 2014 €	Spent 2014 €	Spent 2013 €
<b>A</b>	<b>Total Output A</b>	n.a.	<b>-85.366</b>	<b>-18.547</b>
	Staffing		158.449	
	Staff costs booked into the outputs		-240.574	
	Staff costs 2014 booked in 2013		-75.687	
	Reservation staff costs 2014		72.446	
<b>B</b>	<b>Total Output B</b>	n.a.	<b>15.129</b>	<b>43.118</b>
	Office costs and evaluation		24.886	
	Difference in exchange rate		-7.337	
	Auditor costs 2014 booked in 2013		-8.470	
	Reservation auditor cost		6.050	
<b>OUTPUT 1</b>	<b>Total Output 1</b>	n.a.	<b>54.317</b>	<b>52.595</b>
	Network of GWA members managed, strengthened and operating effectively, Regionalisation, Website.		297	
	Staff costs for output 1		54.020	
<b>OUTPUT 2</b>	<b>Total Output 2</b>	n.a.	<b>18.065</b>	<b>13.092</b>
	Knowledge, information and tools on gender mainstreaming policies and practice collected, recorded and shared by GWA members and other key stakeholders		1.737	
	Staff costs for output 2		16.328	
<b>OUTPUT 3</b>	<b>Total Output 3</b>	n.a.	<b>59.945</b>	<b>75.505</b>
	Capacity to mainstream gender in IWRM amongst targeted groups significantly increased		22.728	
	Staff costs for output 3		32.077	
	Outstanding contracts 2014 booked in 2013		-8.142	
	Reservation for outstanding contracts		13.282	
<b>OUTPUT 4</b>	<b>Total Output 4</b>	n.a.	<b>4.918</b>	<b>13.141</b>
	National policy-related initiatives		1.448	
	Staff costs for output 4		3.470	
<b>OUTPUT 5</b>	<b>Total Output 5</b>	n.a.	<b>2.336</b>	<b>7.113</b>
	International conferences and events		-410	
	Staff costs for output 5		2.746	
<b>OUTPUT 6</b>	<b>Total Output 6</b>	n.a.	<b>382.196</b>	<b>110.220</b>
	GWAPB		394.206	
	Other costs 2014 booked in 2013		-13.792	
	Reservation other costs		1.782	
	<b>Contingencies and unforeseen 5%</b>	n.a.	<b>0</b>	<b>0</b>
	<b>Total budget - expenditure - balance</b>	n.a.	<b>451.540</b>	<b>296.238</b>

## BALANCE INCOME-EXPENDITURES:

80.021

**-183.736**

Voor identificatiedoelinden beroemd bij controleverklaring  
afgegeven door accon avm controlepraktijk B.V. d.d.

10 NOV 2015

## 4. OVERVIEW OF INCOME AND EXPENDITURE 2014

		2014	2013
<b>INCOME</b>			
	Description	€	€
	GWAPB. Min. of For. Aff., Second Installment	500.000	650.000
	GWAPB. Min. of For. Aff., reservation in 2014 to book in 2015 (liabilities 2014)	-105.794	
	GWAPB. Min. of For. Aff., reservation in 2013 to book in 2014 (liabilities 2013)		-602.000
	UN Habitat CA5, last payment, Nairobi, Kenia (received in 2013)		38.579
	UN Habitat CA5 booked in 2012		-38.579
	UN Habitat CA6, last payment, Nairobi, Kenia (received in 2013)		7.449
	UN Habitat CA6 booked in 2012		-7.449
	UNESCO IHE Payment of Invoice GWA/JM/2014/017. (output 3.13)	35.972	
	First Payment of GFA for SADC Proj. Ref: GWA/EJ/014a; 018a; 072a (4.11)	18.393	
	Cap-Net Tutorial, Final payment	12.725	24.323
	MRC, Final payment, Environment Programme (EP)	5.280	
	MRC, Final payment, CCAI	12.741	
	World Bank Case Studies, GWA 2013, JM 041		9.990
	FAO. First payment for Capacity Development Materials. (Budget line 2.25)	8.555	
	FAO, E-learning Course. (Budget line 3.11)	15.606	4.500
	Payment VRUTTI for EU IWRM Project.	4.118	13.553
	VRUTTI booked in 2012		-5.160
	UNDP, The peer review SuSana.	1.453	
	MRC, Climate Change and Adaptation Initiative		2.983
	MRC, Environment Programme (EP)		1.347
	Contributions to GWA projects / activities	16.438	10.528
	Interest	1.601	1.419
	Interest booked in 2012		-1.348
	Interest received in 2012 booked in 2013		1.493
	Interest 2014 booked in 2013	-1.493	
	Interest 2014 to receive in 2015	4.997	
	Other	490	384
	Other received in 2014 booked in 2013	-490	
	Other received in 2013, booked in 2014		490
	Other to receive in 2015	969	
	<b>Total income</b>	<b>531.561</b>	<b>112.502</b>
<b>EXPENDITURE</b>			
	For the complete expenditure overview see next page	Budget €	2014 €
	Total expenditure	n.a.	2013 €
			<b>451.540</b>
			<b>296.238</b>
<b>BALANCE INCOME-EXPENDITURES:</b>		<b>80.021</b>	<b>-183.736</b>

Voor identificatiedoelinden behorend bij controleverklaring  
afgegeven door econ avm controlepraktijk B.V. d.d.

10 NOV 2015

**econ avm**  
Auditors



## **5.1 ACCOUNTING PRINCIPLES**

### **5.1.1 General principles for the compilation of the annual account**

The financial statements are drawn up accordingly to the Dutch Law, more specifically RJK-C1 of the guidelines for annual reporting for small entities.

### **5.1.2 Group structure**

GWA was founded on 02/02/2005 te Delft. The office is located in Dieren.

### **5.1.3 Activities**

The mission of the GWA is to promote women's and men's equitable access to and management of safe and adequate water, for domestic supply, sanitation, food security and environmental sustainability.

## **5.2. PRINCIPLES OF VALUATION OF ASSETS AND LIABILITIES**

### **5.2.1 General**

The accounting principles have not been modified since last year.

The valuating of the assets and liability and the definition of the results are based on historic costs. Unless told otherwise, the assets and liabilities are valued for the nominal value.

### **5.2.2 Currency**

This financial statement has been drawn up in Euro €.

### **5.2.3 Exchange rates**

The debt and liabilities are calculated at closing price per 31 december 2014

During 2014 the exchange rates started to fluctuate per 1st July. All financial transactions during the year have been calculated at actual exchange rates at the time of expenditure or income, if possible. Otherwise with rates per the 1st day of the quarter. The fluctuations have resulted in an amount which cannot be explained, larger than usual, but still immaterial.

## **5.3 INCOME AND EXPENDITURE**

Income and expenditure are taken into account in the year to which they relate.

## **5.4 CONTINUITY**

The valuation of the assets and liabilities is based on the assumption that the whole of the activities of the legal entity (GWA) to which such assets and liabilities are subservient, can be continued, unless that assumption is incorrect, or its accuracy is subject to reasonable doubt, in which case this is explained in the notes regarding the impact on equity and profit .

In 2013 the Bangladesh programme has been awarded to GWA. The board expects that the GWA can continue its activities for the coming years, taking into account the Bangladesh programme, other sources of income and the cost effectiveness of the GWA office.

Based on the foregoing, these financial statements are based on a positive assumption concerning the continuity.

Voor identificatiedoeleinden behorend bij controleverklaring  
afgegeven door accon avm controlepraktijk B.V. d.d.

## 5.5 ESTIMATIONS

When applying the accounting principles, Gender and Water Alliance needs to make estimations. The most important estimation is made in determining the progress of the projects as per December 31, 2014 and the income following this progress. Basis for this estimation are, if determined in the contracts, the achieved milestones. If not determined, progress is estimated based on the amount of services delivered in the year.

10 NOV 2015

## 6. EXPLANATORY NOTES TO THE BALANCE SHEET AT DECEMBER 31, 2014

	31-12-2014	31-12-2013
	€	€
<b>ASSETS</b>		
<b>Accounts receivable</b>		
UNESCO IHE Payment of Invoice GWA/JM/2014/017. (output)	17.471	0
GFA Consulting Group for SADC Project. Ref: GWA/EJ/014a; I	5.393	0
FAO. First payment for Capacity Development Materials. (Budg	4.488	0
Payment VRUTTI for EU IWRM	4.118	
Other, Prepaid expenses	969	490
Interest	4.997	1.493
	<u>37.436</u>	<u>1.983</u>
<b>Liquid assets</b>		
ABN-AMRO Bank N.V., current account ( € ) 739	230.124	188.156
ABN-AMRO Bank N.V. (USD-account) 689	94.288	45.868
ABN-AMRO Bank N.V., internet-deposito 810	1.285	1.270
ASN Bank, internet deposito 852	12.803	12.380
GWAPB ASN internet spaarrekening (374)	200.021	100.000
GWAPB ING Betaalrekening (823)	117.054	62.351
GWAPB ING Spaarrekening (823)	95.989	200.000
Cash Euro	2.039	1.550
Cash Dollar	95	3.267
	<u>753.697</u>	<u>614.841</u>
<b>LIABILITIES</b>		
<b>Deficit / Surplus</b>		
Status on Januari 1	-101.826	81.909
Surplus 2014	80.021	-183.735
Status on December 31	<u>-21.806</u>	<u>-101.826</u>
<b>Other liabilities and transitory liabilities</b>		
Reservation for leave days allowances	6.025	5.961
Reservation for leave days	62.214	66.479
Reservation Accon Salary Administration	330	237
Auditor's costs	6.050	8.470
Taxes on wages and social security charges	3.877	3.010
Reservation for outstanding contracts	13.282	8.142
Other costs	1.782	13.792
AECID	10.560	10.560
Advance payments GWAPB	708.819	602.000
	<u>812.938</u>	<u>718.651</u>

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## 7. EXPLANATORY NOTES TO THE OVERVIEW OF INCOME AND EXPENDITURE

### PROJECT - INCOME

#### **EKN Embassy of the Kingdom of the Netherlands in Bangladesh**

After the first instalment of € 650.000 for GWAPB in 2013, we received the second instalment of € 500.000 in February 2014 of the Ministry of Foreign Affairs. A large part of this amount was still unspent at the end of 2014, because the expenditure in 2013 was low (political upheaval made some work impossible), and the many activities implemented in 2014 appeared cheaper than budgetted. Budgets were based on the majority of participants of workshops to live in other parts of the country, and also workshops taking place far away, but in reality most of the activities take place near to Dhaka, where also the majority of the participants live.

GWA has been registered as international NGO in Bangladesh per October 2014. From then on the plans and budgets, etc., need to be screened beforehand by various governmental organisations. Now that GWA is registered, GWAPB can apply for a bankaccount in Bangladesh, but again, it is a complicated process that will take time, because banks are also screened and supervised by the Bangladesh Bank. Till that time all payments have to be made from the Netherlands to the bankaccounts of the staff members and of vendors. Some cash is kept in Dhaka to pay relatively small amounts. The bookkeeping of the cash is done in Bangladesh by S.K.Barua & Co, Chartered Accountants (skbarua\_123@yahoo.com and www.skbarua.org). This system works very well.

In the Netherlands GWAPB uses a separate bank account with ING. Costs for the work by the Secretariat for GWAPB is transferred from the ING account to the ABNAMRO account. In 2014 two amounts of € 102.949 and € 28.983 were transferred and received. For this financial report of GWA, the transfer between two bank accounts are mainly relevant in the liabilities. Otherwise only the total amounts matter.

#### **UNESCO-IHE**

For the NICHE IDN-142 project GWA formed a consortium with UNESCO-IHE in Delft and IHE-Indonesia. GWA does capacity building work in Indonesia, and sends a financial report, in the form of an excell sheet to UNESCO-IHE. They receive all the original invoices, and follow their strict rules for daily fees, percentages for administration and for DSA. It takes a lot of time and many questions before the GWA Financial report is approved, and the payment is made. The amount claimed and received in 2014 is € 18.501 for work done in 2013. For the work of 2014 an amount of € 17.471 will be received in 2015.

#### **GFA**

GWA and GFA formed a Consortium to implement together the Project for Gender in Transboundary Water Management in SADC. Based on writing the time that the GWA staff spends on the project, we report to GFA according to their format, and then get paid for these hours. The amount received in 2014 is € 13.000, as the first transfer. A second amount, € 5.393, for work in 2014 is received in 2015 and calculated as income for 2014.

#### **Cap-Net**

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## Gender and Water Alliance



For the renewal of the Tutorial for Gender Mainstreaming for Water Managers, a final amount of € 12.725 was received.

## World Bank

On invitation of the World Bank GWA produced a number of case studies of projects funded by the World Bank, to show these as good examples of their work. An amount of € 9.990 was received on completion and approval. This was payment for work completed in 2013, so it is not included in this financial report.

## FAO

A second contract was signed with FAO for the development of some Capacity Building materials, and a payment was received in 2014 for it of € 4.067. Additionally in 2015 € 4.488 is received. The earlier contract was for the production of a number of E-learning modules on Gender, Food and Nutrition Security, and a second amount of € 15.606 was received in 2014.

## SUJAL PROJECT

During 2014 no amount was received of VRUTTI for the SUJAL project. Additionally in 2015 € 4.118 is received.

## MRC Mekong River Committee

For two departments of the MRC the Climate Change and Adaptation Initiatives and the Environment Programme GWA was invited to develop a Capacity Building plan for Gender Mainstreaming. Some of the activities are shared by both programmes, but most of it is separate and takes place in the four countries. Most of the work is done in 2014. For the work with the Environment Programme € 5.280 was received in 2014 (earlier in 2013 € 9.990). For the CCAI programme we received € 12.741.

## UNDP

For the Peer review for Cap-Net which we did for SuSanA in Bonn, we received an amount of UNDP of € 1.453.

## OTHER

For different travels was paid by MRC, UNDP, IITA, ILO, UN-Water, FAO and Cap-Net for costs made to be able to implement some work or to present in a conference. This totalled € 16.438. The insurance of staff returned € 490 because of fewer staff members than before, and the insurance is based on prepaying.

## DONATIONS

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## Gender and Water Alliance



No donations were received in 2014, apart from contributions in kind, which are not calculated this year, because there is no donor who insists on giving evidence of co-financing and own contributions.

### INTEREST

Interest booked in 2013 was: € 1.493, which is deducted from the income of 2014. Interest over 2014 received in 2015 is: € 4.997. Interest received for GWAPB is € 1.601.

### TOTAL

The total income in 2014 taking the corrections into account, is **€ 501.718**.

### EXPENDITURE

There are three points of explanation which deal with all outputs:

1. This year there was only a budget for GWAPB, but not for GWA as a whole, so there is no overspending or underspending. For the GWAPB (Bangladesh programme) there was a only a draft budget covering 3 years, and per 1st of July, the budget was adapted.
2. The staff salaries are booked under the outputs, according to the timewriting all staff members do daily.
3. With some of the activities income received in the previous year 2013 are not visible in Income, but are included as liabilities.

### GWA A: STAFFING

A total amount of € 158.449 was spent in 2014 on salaries including taxes. Of these costs - € 75.687 are booked under Staff Costs, whilst the remaining € 240.574 are included in the output costs, according to the time writing. An amount of € 72.446 is reserved.

## **GWA B: OFFICE COSTS AND EVALUATION**

With low liquidity, GWA successfully tried to economize in this item, and kept expenditure down to € 24.886. This includes office costs and rent as well as an amount of € 7.337 which results from differences in exchange rates.

### **OUTPUT 1: NETWORK OF GWA, REGIONALISATION, WEBSITE**

On the 31st of December of 2014 the number of members is 2297, of which 46% are men and 54% are women. A complete membership report is included in the Progress Report 2014. Members and various institutes and non-members keep approaching the Secretariat with a variety of questions and requests.

Apart from those in Bangladesh, activities have been fewer than in earlier years due to lack of funding. Nevertheless in the following regions some activities have been successfully implemented: the Latin American region, South Asia, Sub-Sahara Africa, SADC, Eastern Africa, Southeast Asia and the Pacific.

See the Progress Report 2014 for specific information about each region.

The English, Spanish, French and Arabic language websites ([www.genderandwater.org](http://www.genderandwater.org)) are managed by the GWA secretariat. The English language website was renewed. The Spanish language GWA website is updated.

The list-serves in three languages are managed from the Secretariat. On a regular basis e-mails correspondence takes place with GWA members in the various regions. One SC meeting took place by Skype, and the Skype contact with the Chairperson is more regular, as well as meeting each other in person.

Fundraising and writing of proposals and applications, as well as the management of the organization, and the membership procedures are part of this output. Therefore part of the staff costs is also booked in this output. Costs: € 297 + staff costs € 54.020.

### **OUTPUT 2: KNOWLEDGE AND INFORMATION**

For FAO two types of work were carried out by contracts. One in Output 2: Capacity Development materials Portal Development.

GWA is member of the World Water Council, Partos and the Netherlands Water Partnership.

Cap-Net organised a Peer Review of the different members' managers. GWA reviewed SuSanA and IW-Learn reviewed GWA.

In this output an amount of € 1.737 was spent plus € 16.328 as input of GWA staff (salaries).

### **OUTPUT 3: CAPACITY BUILDING**

For the MRC programme in 4 countries training workshops were implemented.  
For the FAO e-learning modules contract the work is now completed.  
For a NICHE UNESCO-IHE project in Indonesia again one training workshop was done in Bandung.

For the SUJAL project in India a number of trainings have been done (2).

The adaptation and renewal of the Cap-Net-GWA Tutorial the bulk of the work was completed in 2013, some work is finalised in 2014.

Various members and other organisations informed the Secretariat about their use of the GWA Training Manual and other material. Many other users don't give that information.

Expenditure in this output is € 22.728 plus € 32.077 for staff costs and + € 13.282 as reservation for outstanding contracts - € 8.142 for contracts booked in 2013.

### **OUTPUT 4: NATIONAL POLICY-RELATED INITIATIVES**

Many members have been actively involved, either outspokenly as GWA or in name of their own organisation, in assisting and advising their governments in mainstreaming gender in policies related to water and sanitation, agriculture, environment, climate change, etc.

The Consortium of GWA and GFA is implementing a project in Southern Africa: Gender Mainstreaming in Transboundary Water Management in SADC. The programme started in 2013, and we spent time mainly on commenting upon plans and ToRs that we were sent.

Within the accredited position of GWA in the NGO Major Group of UNEP there remains to be ample opportunity to influence water policies at different levels, as many documents are received for review and comments. This year again the SC member Meena Bilgi represented GWA, this time in Nairobi.

The expenditure in 2014 was € 1.448 but in working hours another € 3.470 was spent.



## Gender and Water Alliance



### OUTPUT 5: INTERNATIONAL CONFERENCES AND EVENTS

The Steering Committee still consists of 5 members: Eva Rathgeber, Chair person, Jan Reynders, Secretary, Hycinth Banseka Treasurer, Shaima Ali and Meena Bilgi, members.

The Executive Director spent a total of about 5 months in Bangladesh. She also went to Indonesia for the ToT of PUSDIKLAT and to Hamburg for a meeting with GFA.

The Deputy Director travelled to 4 South-East Asian countries for the MRC project. She also went to South Africa for the Training Day to initiate and test the new Tutorial.

The Senior Programme Officer Juana Vera participated in an ILO conference in Italy. Other sessions she attended were in the Netherlands.

The Traveling Exhibit was displayed in workshops in the MRC programme, and on various occasions including in Bangladesh (the Bangla version).

The expenditure in this output is - € 410 (balance of travel costs received and spent) and € 2.746 in staff time.

### OUTPUT 6: GENDER AND WATER PROGRAMME BANGLADESH GWAPB

For GWAPB two Financial reports, one for January - June 2014 and one for July - December 2014 have been written and are approved by EKN. The Report of the cash bookkeeping for the income and expenditures in Bangladesh have been audited and approved. The expenditure for GWAPB is € 394.206 in 2014.

### TOTAL

In 2014 the total expenditure of GWA is **€ 451.540**

### Contingent Liabilities

#### Co-financing

There are no donors in 2014 who demand a certain percentage of co-financing from other sources.

The balance income - expenditures, or Result over 2014 is **€ 501.778 - € 451.540 = € 50.238**.

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10 NOV 2015

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**Gender and Water Alliance**



**8. AUDITORS STATEMENT**

Please refer to the attached letter from the auditors.



## **INDEPENDENT AUDITOR'S REPORT**

To: The Steering Committee of Gender and Water Alliance

We have audited the accompanying financial statements, pages 13 -25, of Gender and Water Alliance, Delft, the Netherlands, for the year 2014. The financial statements comprise the balance sheet as at December 31, 2014, the overview of income and expenditure 2014 and the explanatory notes to the balance sheet and the overview of income and expenditure.

### **MANAGEMENT'S RESPONSIBILITY**

Management is responsible for the preparation and fair presentation of the financial statements and for the preparation of the management board report, in accordance with Dutch Generally Accepted Accounting Principles for small non-profit organisations (RJK C-1). Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### **AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. This requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the company financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the company financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the company financial statements.

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

### **OPINION**

In our opinion, the financial statements give a true and fair view of the financial position of Gender and Water Alliance as at December 31, 2014, and of its result for the year then ended in accordance with Dutch Generally Accepted Accounting Principles for small non-profit organisations (RJK C-1).



**EMPHASIS OF MATTER**

We would like to point at the clarification as given in paragraph 5.4 on page 17, which refers to the future of the Gender and Water Alliance.

Roermond, November 10, 2015

accon avm controlepraktijk B.V.

On behalf of:

B.T.S. Bernecker  
Registeraccountant

Signature for identification purposes: