

KidsRights Annual Report 2017

Content

Management Report KidsRights 2017	4
Children are Changemakers.	4
Our goal in 2017 – Advocacy and information activities.....	4
International Children's Peace Prize.....	4
The KidsRights Youngsters.....	5
The Children's Rights Education Kit.....	9
Cooperation with Rock Your World in the United States (US).....	9
Exhibition ' The International Children's Peace Prize '	10
Our goal in 2017-Research work	10
.....	10
KidsRights Report	10
KidsRights Index	10
Our target work in 2017 – Action (projects)	11
Some results of the projects featured in 2017:.....	11
Communication	12
Strategy	14
Reserves	15
Appendix A: Budget 2018.....	16
Additional functions of the Board member of the KidsRights Foundation per 27 June 2018	17
Accountability statement 2017 KidsRights Foundation	17
Separation of functions	17
A - Board - Supervision	18
B - Manager Operations (MO)-Implementation.....	20
C - Daily Performance.....	19
Effectiveness spending	19
Communication stakeholders	19
Children & parents or guardians involved in the International Children's Peace Prize	19
The foreign project partners that support KidsRights.....	19
The knowledge partners of KidsRights.....	20
The other stakeholders at the awards ceremony of the International Children's Peace Prize	20
Sponsors of KidsRights	20

Dutch society, our current and future donors, volunteers, suppliers, trade associations, and other charitable organizations	20
Comments and complaints procedure	20
Child Protection Policy	20
Staff and Board members of KidsRights	20
Counselor	21
Key figures	21
Financial Statement 2017 of the KidsRights Foundation	22
Balance sheet as at 31 December 2017	23
Statement of income and expenditure in 2017	24
General notification and appreciation criteria	26
General	26
Anbi status	26
Criteria of valuation	26
Change of system	26
Continuity	26
Foreign currency	26
Consolidation duty exemption	26
Estimates	27
Intangible fixed assets	27
Material fixed assets	27
Claims	27
Liquid assets	27
Reserves and Funds	27
Short-term debt	28
Criteria for determination of results	28
Benefits	28
Charges	28
Employee benefits	28
Depreciation	28
Benefits and charges	28
Other information	39

Annual Report KidsRights 2017

Children are Changemakers

KidsRights is a Dutch children's rights organization that speaks up for vulnerable children anywhere in the world and promotes and supports their rights. KidsRights views children as change makers.

KidsRights draws attention to children's rights with the aim of improving them. Through regular research KidsRights gains insight into the status of children's rights. In addition, it finances local projects aimed at improving children's rights and promoting their children's participation in it.

The International Children's Peace Prize offers an important stage. Desmond Tutu, the Nobel Peace laureate and patron of KidsRights says: "KidsRights seeks to give a voice to the voiceless."

Our goal in 2017 – Advocacy and information activities

International Children's Peace Prize

The international children's peace prize is awarded annually to a child who has courageously fought for the rights of the child, anywhere in the world. The prize is an initiative of Marc Dullaert, founder and president of KidsRights, and was launched at the World Summit in 2005 by Nobel Peace laureates KidsRights in the Capitol in Rome, under the personal presidency of Mikhail Gorbachev. The award has been presented by a Nobel Peace Prize winner ever since.

Each year the winner of the International Children's Peace Prize is selected from nominations from all over the world. An independent expert committee assesses the applications and selects the winner. Very special, brave kids, often unknown till then, were given a stage thanks to the annual nomination process. Every year the message of the young winner has had tremendous impact and has shown millions of people around the world that change is possible.

The winner will receive the 'Nkosi' figurine, that portrays a child that sets the world into motion. The winner also receives a scholarship and a global platform to promote his or her ideals and goals in relation to children's rights. Finally, Kids Rights invests €100,000 every year in projects related to the children's rights theme of the winner.

In 2017 KidsRights received a record 169 entries from 55 countries. On the International Peace Day (21 September) KidsRights put the stories of all entries online and via social media. On November 15 KidsRights announced the three finalists: the 15-year-old Faye from Indonesia who fights against the sexual exploitation and trafficking in children, the 16-year-old Mohamad from Syria who stands up for child refugees and their right to education, and the 16-year-old Tymon from Poland who fights for the right of children to participate and make decisions in society.

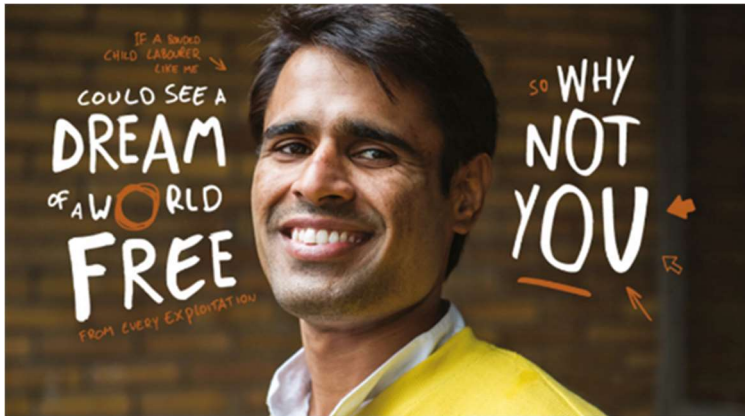
On the 4th of December (2017) the International Children's Peace Prize Mohamad Al Jounde was awarded the prestigious prize for his tireless commitment to the rights of Syrian child refugees. He received the award in the Knights' Hall from Nobel Peace Laureate and International Children's Peace Prize Winner Malala Yousafzai. This happened in front of the world press and many prominent guests, including his Royal Highness Prince Ali bin al-Hussein of Jordan and a large number of foreign ambassadors. Mohamad, himself a refugee

because of the Syrian civil war, built a school in a refugee camp in Lebanon.

Malala: "As Mohamad knows, the future of Syria depends upon her children. And their future in its turn depends on education. Despite all the horrors they themselves have witnessed, Mohamad and his family helped many children to go to school. I am proud that I may support his work and consider it an honor to give him the International Children's Peace Prize."



The KidsRights Youngsters



In 2014, on the occasion of the 10th anniversary of the International Children's Peace Prize, the platform of [The KidsRights Youngsters](#) was launched. The children's peace prize winners have joined forces urging world leaders to observe children's rights in cooperation with children.

KidsRights supports the KidsRights Youngsters in different

ways. They receive financial support from a Care and Study Fund; for their own education, and in some cases also for that of their brothers and sisters. KidsRights also gives direct support to actions concerning environment and policy advocacy international, in which it tries to closely involve parents or mentors.

KidsRights Youngsters also participate in coaching from Kids Rights in order to develop leadership abilities amongst themselves. Next to it KidsRights facilitates video conferences during the year in which the Youngsters can exchange experiences, share best practices and join actions.

In 2017 KidsRights Youngsters made themselves heard at various international venues. Kehkashan and Chaeli talked on the **World Summit of Nobel Peace Laureates in Bogota, Colombia**. KidsRights, travelled together with Chaeli and Kehkashan, to Bogotá to promote the power of children and young people in bringing about peace. More than 600 students from 17 countries took part in this summit.



Kehkashan, Chaeli and Marc at the stage of the World Summit of Nobel Peace Laureates ©KidsRights

On July 7, Neha spoke during the International Convention of the Key Clubs - Kiwanis clubs of young people- in San Antonio in the United States. She spoke to 1000 young people who - with their Key Club - volunteer in their community.

Neha: "Find a cause that touches your heart, convert your empathy into action, and then let those actions ripple out to inspire others. Be an unstoppable force for good that reaches your friends, your community, and your world. "



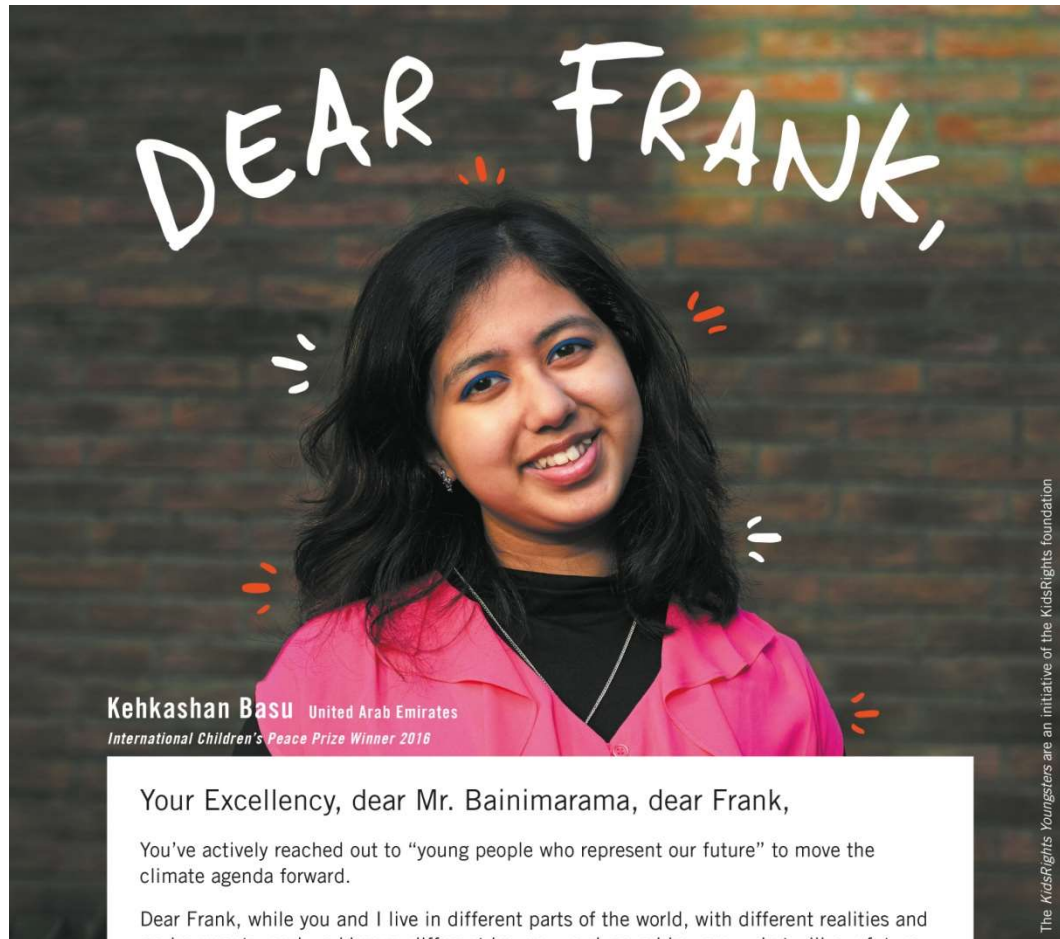
Neha at the Kiwanis Key Club and Circle K Convention in San Antonio, Texas ©KidsRights

Kids Rights organized a Mayday Summit in the New York Public Library for high school students and teachers to hear what they have learned from the KidsRights curriculum, designed especially for American children to get acquainted with children's rights. Kehkashan was present on behalf of the Youngsters.

Kehkashan also represented Kids Rights during the Young Impact event in Amsterdam, where she spoke to an audience of 10,000 young people, who are eager to have a positive influence on their environment.



In November KidsRights published a full-page ad in one of the largest daily newspapers in Fiji. In this ad Kehkashan called on to the president of Fiji - who would later that month preside over the United Nations Climate Conference in Bonn - to also involve young people in the high-level discussions on the climate.



Kehkashan Basu United Arab Emirates
International Children's Peace Prize Winner 2016

DEAR FRANK,

Your Excellency, dear Mr. Bainimarama, dear Frank,

You've actively reached out to "young people who represent our future" to move the climate agenda forward.

Dear Frank, while you and I live in different parts of the world, with different realities and environments, and working on different issues, we share a big worry: what will our future, and that of our peers, look like in a time when people don't look after Mother Earth?


I am Kehkashan Basu. I speak on behalf of the *KidsRights Youngsters*: International Children's Peace Prize winners representing millions of children worldwide. In 2016 I was honored with the International Children's Peace Prize, for my courageous fight against environmental degradation and climate justice.

Dear Frank, my fellow International Children's Peace Prize winners and I do our best, day in day out, to make our communities better places for children to grow up in.

This is why, dear Frank, I'm asking you to invite me to come with you to the United Nations Climate Conference in Bonn. I will voice the concerns of today's world's youth about the issue of climate change.

Young people will take ownership of these issues, when we are truly involved in the decisions being taken.
We are looking forward to your response.

Yours Sincerely,
Kehkashan Basu
Representing the *KidsRights Youngsters*

 **KIDSRIGHTS
Youngsters**

www.kidsrightsyongsters.org

The *KidsRights Youngsters* are an initiative of the KidsRights foundation

From 10 to 16 June KidsRights Youngsters came together in Amsterdam for the annual workshop week. During this week they had been thinking on how to improve the team work. The Youngsters took part in several workshops, including a workshop 'vlogging'. After this workshop Chaeli has taken up vlogging, she regularly places short films on YouTube. Jointly the Youngsters also visited the World Press Photo exhibition in the Nieuwe Kerk (the New Church), where a special room was decorated with their exhibited pictures. This made a big impression on them.



The Children's Rights Education Kit

KidsRights considers it important that all children, including those in The Netherlands, are familiar with their rights. Especially for Group 7 and 8 of the basic education (8-13 years) KidsRights has developed teaching materials on children's rights. The Children's Rights Education Kit informs children about what children's rights are and why they are important for both all children worldwide. With its teaching material KidsRights also wants to raise awareness amongst Dutch children of life of their peers worldwide.

Through the means of a quiz, children are made aware of their rights. In this interactive and playful way, questions are asked that invite to discussion.

In the school year 2016-2017, Kids Rights, with its interactive educational package, reached more than 33,000 children in 400 schools that discussed the different children's rights in the classroom.

Cooperation with Rock Your World in the United States (US)

We also want to teach children outside The Netherlands about their rights. That is why we started to work together with Rock Your World in the US, an online provider of teaching programs related to human rights. In 2016 we launched, as a pilot, an online curriculum on children's rights on 10 high schools around New York. Through the cooperation with Rock Your World, we have access to 25,000 schools in America.

Exhibition ' The International Children's Peace Prize '

In cooperation with World Press Photo KidsRights organized an exhibition in the Nieuwe Kerk in Amsterdam. The aim was to show the power of Changemakers and the importance of improving children's rights worldwide.

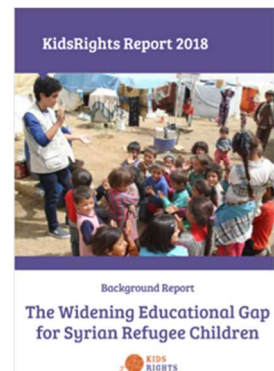
The exhibition was on display from 15 April to 9 July and told the stories of the winners of the International Children's Peace Prize. It showed that children are much more than just passive recipients of aid, they are actually able to bring about changes.

The purpose of the exhibition was to make more Dutch people familiar with children's rights. Respect and protection of children's rights begins with information about and familiarity with those rights. 84 days of exhibition received a visitor's total of 91,845 visitors!

Our goal in 2017-Research work

KidsRights Report

In April 2018 a KidsRights Report was published: The Widening Educational Gap for Syrian Refugee Children. The report shows that more and more child refugees have hardly access to primary and secondary education. Education is the key to a better future for them. If these children don't go to school for several years a lost generation is likely to emerge.



KidsRights Index

The KidsRights 2017 Index was published worldwide on the 15th of May 2017. The Index maps out if and how countries respect children's rights and to what extent they are equipped to promote children's rights in their own country. The KidsRights Index is an initiative of KidsRights, in cooperation with the Erasmus School of Economics and the International Institute of Social Studies of Erasmus University Rotterdam. The Index includes a ranking of all UN Member States that have ratified the UN Convention on Children's Rights and for which sufficient data is available: a total of 165 countries in 2017.

The main findings in 2017 are:

- Prosperous countries do not necessarily perform better than less prosperous countries
- The trend of discrimination against minorities worldwide keeps growing, but particularly in the Middle East and North Africa.

The KidsRights Index 2017 shows that more than 11 countries moved more than 25 places, compared to 2016. In particular the drop of the United Kingdom - from 11 to 156 - and New Zealand – from 45 to 158- was a cause for concern. These countries had reported to the UN Children's Rights Committee in 2016 and received critical so-called Concluding Observations. This affected the results of these countries negatively. The KidsRights Index uses a methodology in which bad scores can't be compensated, that's why the two aforementioned countries ended up as two of the ten lowest rated countries, so below less prosperous countries like Thailand and Tunisia.

Another outcome of the KidsRights 2017 Index is that no country scored "good" on 4 indicators of Child Rights Environment: nondiscrimination, best interest of the child, best available budget and respecting the views of the child. In addition 64 (in addition) of the 165 countries scored 'bad' on the indicator nondiscrimination.

Our target work in 2017 – Action (projects)

KidsRights invests in projects connected with themes that are associated with the winners of the International Children's Peace Prize. The projects focus on the implementation, promotion and observance of children's rights. We contribute directly to the improvement of the local environment of children and their place in society. Children are involved in both the interpretation and the implementation of projects. KidsRights recognizes the power of children and stimulates their participation. In 2017 KidsRights supported **15 projects** across **six countries** and reached **more than 40,000 children**. The projects are selected according to a set of procedures and criteria. It is not KidsRights' goal to year on year increase the number of children it helps directly, rather it wants to strengthen participation and sustainability locally. It also wants to promote the themes that the International Children's Peace Prize winners fight for.



Some results of the projects featured in 2017:

- Liberia-ANPPCAN:** 250 children are trained as peer educators: ANPPCAN, is DOING. In children's clubs at schools and in communities the peer educator provides information to other children. He/she makes children aware of their rights and the danger of violence against children.
- India-BBA:** the project that promotes children's participation has ensured that children have a voice in different layers of society. One of its successes is that 2 children are allowed in all school management committees.
- Pakistan – Roots for equality:** all the girls who got informal education within the project were admitted to public schools, so as to receive a formal education. This means the project in the region becomes redundant: the objectives are achieved, which is a great success for the fight for the right of education for girls!

In accordance with the theme of the International Children's Peace Prize of 2016 - protection of the environment and a sustainable future - the 6 selected projects are to be implemented in 2018.

REDAJI – Dominican Republic: promotes the participation and education of children on environmental sustainability and teaches them skills to start projects and supports them in the running of it.

GAYO-Ghana: wants to achieve a good waste management structure in the communities and strives for a change of attitude to waste, recycling, composting and organic food.

CSED-India: creates awareness about the harmful effects of pollution and encourages communities to put sustainability on the agenda and encourages children to protect the environment.

Without Borders – Sri Lanka: offers children the opportunity to develop skills and practical experience in project management and leadership, with a focus on environmental sustainability. This way it wants to inspire children to become real changemakers.

Green Hope-Canada: wants to strengthen the basis of Green Hope and to stimulate a more strategic planning within the organization. The project will be monitored as a pilot for a further spreading of Green Hope. The mission of Green Hope is to empower young people to stand up for their rights and to preserve the planet for future generations. It does so through education in environmental sustainability and peer to peer learning.

SAIIA – South Africa: to increase child-and youth participation in policy advocacy for environmental sustainability in South Africa.

Communication

KidsRights supports children in their fight for children's rights. By offering an international stage to changemakers, we lend them a voice and a support for their initiatives. In particular, the use of our online channels can increase the size of their constituency substantially and thus the impact of their initiatives.

Online campaign Children's Peace Prize

In 2017 the successful social media campaign – which was started the previous year - around the Children's Peace Prize continued and expanded. The campaign is split into a campaign for nominees and finalists. The total reach of this duo-campaign was **4,826,355** views.

28 messages were posted during the nominees process, with a total range of **947,932** views. The story of Hilary from Ghana had the largest range: **241,916** views. Most interaction came on the story of Liu You-Chi from Taiwan, **15,556** comments, shared actions and likes.

For the finalists' campaign **21** messages were spread, with a total range of **3,878,423** views. The message with the largest audience was the one on the question about "your super power", with a video of Faye (Indonesia) which was viewed **303,204** times. The message had a range of **854,500** views. Most interaction was met by message "Meet the finalists", with a range of **86,600** views and **16,100** likes, comments and shared actions.

The presentation of the International Children's Peace Prize on December 4, in the Knights' Hall in The Hague, was live streamed on KidsRights Facebook.

KidsRights' range continues to grow: 169 nominees from 55 countries- **40 percent growth** and a media range of **151,887,167** people worldwide.

Reach campaign Children's Peace Prize – The Netherlands	
Dutch Print titles	5,160,840
Dutch RTV	24,900,000
Reach campaign Children's Peace Prize – International	
Online channels (Dutch & International)	6,300,000
Social media (Dutch & International)	53,700,000
International Print titles	46,326,327
International TV	15,500,000
Total	151,887,167
<i>Source: Clipit, APCO, IssueMakers</i>	

Campaign by RTL focused on nominees: September-December

- Two Dutch nominees were offered a stage at RTL Late Night
- Excellent viewed campaign of finalists on Concentrate, an online youth channel

Reach of the finalists' campaign for the Children's Peace Prize	
Ratings documentaries on Concentrate	241,871
Instagram likes on social posts of hosts documentaries (Kaj, Bobbie and Kaj)	96,075
<i>Source: Clipit, APCO , IssueMakers</i>	

Dutch Youth

To raise public awareness of children's rights and the Children's Peace Prize among Dutch youth (16-25 year), KidsRights launched a campaign at the end of 2016 in cooperation with (online) YouTube channel MCN. The focus was on the three finalists of the International Children's Peace Prize 2017. Together with well-known influencers YouTube KidsRights made three documentary programs.

These documentary programs tell the stories of the finalists, their inspiring performance and why they have a chance on winning the International Children's Peace Prize. By melting a serious message together with entertainment, we have tried to attract as many youngsters as possible by combining a serious message with entertainment. At the same time, we tried to advertise the existence of the International Children's Peace Prize and the KidsRights organization.

Docu 1- Fay – Indonesia
98.000 views

Docu 2 – Mohamad –Syria- Lebanon
68.000 views

Docu 3 – Tymon - Poland
66.000 views

Newsletters

Donors and relations of KidsRights in 2017 are informed on the work of KidsRights through 2 paper newsletters. In addition, there are 5 digital news updates sent and multiple campaign targeted e-mailings (KidsRights Index, International Children's Peace Prize).

Strategy

KidsRights' strategy has three components that are mutually linked and that reinforce each other: **advocacy, research and action (projects)**. With those three components we want to **inspire, inform and motivate** children around the world. The distinctive character of KidsRights' activities is that they believe in changes and the important role that children themselves play in this. The positive message is: children are change makers. Showing the possibilities rather than the impossibilities is our keynote assumption.

Advocacy for KidsRights means: a children's rights-specific advocacy towards public, political and non-profit organizations anywhere in the world. KidsRights will continue to give children a greater role in the advocacy of children's rights themes. An important tool to increase advocacy is to **substantiate** the content of the exposed issues. KidsRights not only develops its scientific capacity itself but works together with renowned and reliable partners. Examples of this are the KidsRights Reports, made in cooperation with Leiden University and the KidsRights Index in cooperation with Erasmus University in Rotterdam. Lastly KidsRights remains committed to **directly improve children's rights** for groups of children. KidsRights does this together with its project partners abroad.

Forecast for 2018

The focus on new projects from the Children's Peace Prize Project Fund will be on "Education for Child Refugees, the **theme of the prize winner of 2017**. KidsRights will seek cooperation with local organizations and (with Mohamad Al Jounde of course the prize winner of 2017), to select projects and collaborations to draw attention to education for child refugees.

In 2018 Kids Rights expects to reach at least **30,000 children in 10 countries** through **18 projects**. The growth in the number of projects and countries will be achieved by the continuation of projects in Liberia, Pakistan and South Africa, and due to the addition of 6 new projects within the framework of the Children's Peace Food Project Fund 2016. The participation of children is present in all projects.

The Youngsters will play an important role as ambassadors of the Young Change Making Platform that is now under construction. As icons they will be an example for young change makers to be. The Workshop week will be moved as soon as the platform has taken on more shape. We can then integrate the Youngsters in the platform and provide them with adequate information.

On the 12th of June 2018 the 6th edition of the KidsRights Index was published, based on the most recently available data. In 2018 we will also determine what the next KidsRights Report will be about, of course it will be based on the theme of the new winner of the International Children's Peace Prize. The date of the ceremony in 2018 is still not fixed.

From 13th of April to the 9th of July the KidsRights/World Press Photo exhibition in the Nieuwe Kerk in Amsterdam was visited by 96,000 interested people.

At the beginning of 2017 the work of KidsRights received a considerable grant from the Dutch National Postal Code Lottery (Nationale Postcode Loterij), a block grant of €1 million. In the coming years Kids Rights wants to use this money to support more children to change the world and to put children's rights high on the agenda. In 2018 Kids Rights wants to, together with Nickelodeon, draw attention to the extraordinary stories of the Children's Peace Prize winners and nominees. Children can visit a Global Change Making Platform, where they will be inspired to take action and to be a changemaker.

Reserves

Continuity reserve

A continuity reserve is set aside for the coverage of risks in the short term and to ensure that KidsRights can meet her obligations in case of discontinuity.

The standard laid down by the Board for the necessary amount of the reserve is € 200,000. This standard is related to the total cost for staff, outsourced work, housing and office.

Earmarked Fund

The earmarked fund is allocated from the International Children's Peace Prize fund as well as other money received for target spending in a future year.

Attribution result

The Board has decided to add € 721,885 from the KidsRights from the results to the Earmarked Fund and deduct the remaining amount of €230,634 (negative) by 2017 from the continuity reserve.

Risks and control measures

Business operations and processes

All relevant business processes, such as Finance, ICT, HRM, are monitored and periodically evaluated by the Executive Board. There is a handbook for internal control measures drawn up for the program of activities concerning the above mentioned points of special interest and role separation.

Financial

The biggest financial risk for the foundation Kids Rights is a sharp decrease or total disappearance of donations. To comply with its obligations in such a scenario in the short term, a continuity reserve is built which desired amount is fixed periodically. The Board also makes sure that there are no multi-year project commitments and that the project obligation can always be met by income that has already been pledged by donors. In 2018 a risk analysis will again be carried out for the standardization of the continuity reserve. This standard is related to the total cost for staff, outsourced work, housing and Office.

Appendix A: Budget 2018

	Budgeted 2018	2017
Benefits		
Benefits of individuals	981,630	944,615
Benefits of companies	767,289	402,334
Benefits of other non-profit organizations	245,000	1,271,104
	<u>1,993,919</u>	<u>2,618,053</u>
Income in return for delivery of products and services	107,500	67,500
Total of benefits	<u>2,101,419</u>	<u>2,685,553</u>
 Management and administration		
Projects	531,358	386,277
Information	906,867	1,321,523
	<u>1,438,225</u>	<u>1,707,800</u>
 Fund raising		
Costs private fundraising	340,909	345,118
 Management and administration	<u>198,468</u>	<u>142,403</u>
Total of the charges	<u>1,977,602</u>	<u>2,195,321</u>
 Balance of financial benefits and expenditure	<u>3,500</u>	<u>1,019</u>
 Result	<u>127,317</u>	<u>491,251</u>

Additional functions of the Board member of the KidsRights Foundation per 27 June 2018

Marc Dullaert

- Chairman of the Board of KidsRights
- Member of Supervisory Board Centre IKO
- Member of Supervisory Board of Centre of Treatment Kits/IJsseland hospital
- Commissioner nv Bergkwartier
- Booster Thuiszitters pact

Hans Geels

- General Director Dille & Kamille
- DGA G Beheer BV
- Shareholder Office for Craftmanship
- Chairman of Make-a-Wish Netherlands

Jacqueline Ruepert

- Commissioner Student at home
- Commissioner Pno consultants
- Board Member VVE Schoolse Duinen
- Managing director /owner Conduco Consulting Group BV
- Managing director /owner Teamwork BV

Scipio van der Stoel

- Managing director of Zumpolle van der Stoel B.V. in Amsterdam

Cindy de Visser

- Head of Fundraising and Development – TU Delft University Fund

Wendela van Uchelen

- General Counsel, Dutch Railways (since February 2017)
- Commissioner PZEM (since June 2018)

Hans Borghouts

- Partner, PwC

Accountability statement 2017 KidsRights Foundation

Separation of functions

A - Board - Supervision

KidsRights Foundation has a governance model, in which the Board members have final responsibility. The Management Board are appointed on recommendation. Board members are appointed for a period of 5 years and may be re-elected. The Board has established profiles for its members to ensure that different portfolios within the administration are represented.

The members of the Board are generally expected to:

- be autonomous thinking and independent
- to have administrative experience
- to have a positive critical look and act with integrity
- to be team players
- to be available active executives
- to have a loyal attitude
- to have enough time

The Board is informed about the state of affairs of KidsRights through:

- monthly and quarterly reports on the realization of the objective, the allocation of resources, the fundraising and the functioning of the organization
- written and oral presentation by the Manager of Operations (MO) during all meetings.

Annually issues on the agenda of the Board are:

- Approval overall multiannual estimate, budget and financial reports
- Approval annual plans and multiannual plans
- Assessment and assignation of annual report
- Evaluation cooperation Board members Board and evaluation cooperation Board with the MO
- Evaluation of the functioning of Board members and of the MO
- Approval projects

The Board meets at least once in six weeks, with the exception of the summer period. The meetings of the Board are shown in minutes. Minutes and underlying records are insightful for the Manager (of) Operations.

B - Manager Operations (MO)-Implementation

The MO is charged with the day- to- day running, and responsible for the implementation of the established annual plans and ensures that strategy and policies are evaluated by the Board, as much as possible on the basis of measurable reporting.

The MO draws up a multi-annual plan on. Vision on policy and organizational objectives are laid down in the multi-annual plan. With the multiannual plan a financial overall multiannual estimate is added. On the basis of the multi-annual plan and the financial overall multiannual estimate an annual plan is drawn up, which includes the objectives and the financial framework for the forthcoming financial year.

The current year plan is annually evaluated in July by the MO. During the closing estimate the budget for the current year is when necessary adjusted on the basis of the annual plan evaluation. In response to the results of the annual plan evaluation the MO writes an annual plan for upcoming year. The progress of the annual plans is mirrored to what is laid down in the multiannual plan. In the first quarter a review takes place, the MO assesses the organizational plan of the previous year on objectives achieved.

The Board regularly evaluates its functioning both during Board meetings and beyond.

Risk policy

There is an annual financial audit.

The Child Protection Policy (CPP) is formulated for Board members, employees and volunteers of KidsRights: a code of conduct in relation to children involved in the projects and other activities of KidsRights. The CPP applies to all Board members, staff, volunteers, and other persons linked to KidsRights and is part of the Terms of Employment Handbook.

C - Daily Performance

According to the task assigned to them, individual employees provide input to the annual plan in writing. The annual plan sets out concrete actions with results to be achieved and budgets.

The MO coordinates budgets and annual plans individually with his staff. During joint consultation an inventory is made of the progress and status of projects, and of work and budgets.

MO delivers a monthly report in which constituent-budgets, each showing the status, both monthly and cumulative, of revenue and expenditure. A statement of income and expenditure is included. That statement shows the CBF percentage for fundraising, management and administration. At the organization level the MO discusses the monthly figures with everybody and bilaterally with the finance manager.

The MO reports quarterly to the Board about the progress in the plans written down in the annual plans.

Effectiveness spending

As described in § 1 Administration, KidsRights works with a multi-year plan in which vision and objectives for the next 3 years are laid down.

Periodic reports measure the progress of income and expenditure are measured. If spending rises above the determined budget, the Board has to be asked for its approval. If necessary, the budget can be adjusted for the closing estimate. In the Administrative Organization of Kids Rights the procedures with regard to financial flows, powers and controls are described.

Communication stakeholders

KidsRights has the following groups of stakeholders:

Children & parents or guardians involved in the International Children's Peace Prize

The winners of the Children's Peace Prize receive additional support from KidsRights for study and care. There is regular contact with them.

The foreign project partners that support KidsRights

Annual contracts are drawn up with our project partners about the financial support that KidsRights offers and what work and support the project partners deliver. On the basis of these contracts the project partner delivers 2 reports per year about the progress of the project: a mid-term report and a final report.

There is a regular contact with the project partners by email and telephone. Preferably there is also an annual monitoring visit at the largest aid projects by KidsRights. Besides that KidsRights also organizes, once in two or three years, an external audit of the largest aid projects by a reputable accountancy company.

The knowledge partners of KidsRights

With partners like Erasmus University Rotterdam and Leiden University an annual research plan is drawn up. There is subsequent regular consultation about the implementation of this plan.

The other stakeholders at the awards ceremony of the International Children's Peace Prize

Organizations such as the World Summit of Nobel Peace Laureates are closely involved in the presentation of the International Children's Peace Prize. With the World Summit there is regular and personal contact.

Sponsors of KidsRights

A variety of activities of KidsRights is supported by members of the business community. They are kept up-to-date through the regular means of communication for KidsRights and through personal encounters. If they like, an annual plan with objectives, activities and results can be drawn up.

Dutch society, our current and future donors, volunteers, suppliers, trade associations, and other charitable organizations

Communication to the above mentioned groups is about the mission, ambition, status and results of the work of KidsRights. Up to twice a year, donors receive a request for an extra gift and a newsletter by mail. They also receive a digital newsletter, four times a year. Much information is available on the website www.kidsrights.nl or in the annual reports that are available online or upon request.

Comments and complaints procedure

KidsRights has a complaints procedure which indicates how, by whom and the time frame within which a complaint must be dealt with and how these should be registered. Complaints provide valuable information from society.

Child Protection Policy

KidsRights focuses on very vulnerable children anywhere in the world. Children from 0 to 18 years old who haven't had the possibility to fully develop themselves. This means that all employees, volunteers, Board members and other persons linked to KidsRights are requested to be very careful in dealing with and communicating about these children. For this purpose, the KidsRights Child Protection Policy is drawn up. The Child Protection Policy applies to all staff, volunteers, Board members and other persons linked to KidsRights.

Staff and Board members of KidsRights

Office employees are kept up-to-date through regular formal and informal consultation. The members of the Board are kept informed through regular Board meetings as well as interim meetings on sub-issues provided that there is cause or demand for it. In addition to the regular Board meetings, the MO consults at least once a month the president of Kids Rights and at least once every two months the treasurer.

Counselor

Staff have access to an external confidant (at the Arbo service) if they are confronted with unwanted behavior of colleagues.

Key figures

Fiscal Year	Fiscal Year 2017	Budget 2017	Budget 2016
Total target spending as percentage of yields	63.6	75.8	72.7
Total target expenditure as percentage of total expenses	77.8	75.9	71.4
Burden of own fundraising in percentage of total own income	12.8	16.0	24.5
Expenses management & administration in percentage of total expenditure	6.5	8.7	6.4

Financial Statement 2017 of the KidsRights Foundation

Registered location: Amsterdam
 Address: Noorderakerweg 90
 1069 LW Amsterdam

Balance sheet as at 31 December 2017

(After appropriation of proposal)

ASSETS

	<u>2017</u>	<u>2016</u>
(in euro)	€	€
Fixed assets		
Intangible fixed assets (1)	59,559	21,435
Tangible fixed assets (2)	<u>6,303</u>	<u>1,061</u>
	65,862	22,496
Receivables (3)	46,832	60,734
Cash and cash equivalents (4)	<u>1,385,414</u>	<u>869,665</u>
Total assets	<u><u>1,498,108</u></u>	<u><u>952,895</u></u>

LIABILITIES

Reserves and funds

Reserves

Continuity reserve (5)	75,038	305,672
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Funds

Earmarked Fund (5)	<u>945,787</u>	<u>223,902</u>
	1,020,825	529,574

Short-term debt (6)	<u>477,283</u>	<u>423,321</u>
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Total liabilities	<u><u>1,498,108</u></u>	<u><u>952,895</u></u>
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Statement of income and expenditure in 2017

(in euro)	Fiscal Year 2017 €	Budget 2017 €	Fiscal Year 2016 €
Benefits			
Benefits of individuals	944,615	901,704	1,010,762
Benefits of companies	402,334	602,789	491,383
Benefits of other non-profit	<u>1,271,104</u>	<u>301,372</u>	<u>232,500</u>
Total of the recruited benefits	2,618,053	1,805,865	1,734,645
Income in return for delivery of products and services	67,500	72,500	154,000
Total of the benefits	<u>2,685,553</u>	<u>1,878,365</u>	<u>1,888,645</u>
Charges			
Expenditure (8)			
- Information and research	1,321,523	960,725	898,747
- Aid projects	386,277	463,328	477,169
Fundraising (8)			
- Cost own fundraising	345,118	289,000	426,269
Management and Administration (8)			
- Cost management and administration	<u>142,403</u>	<u>163,597</u>	<u>123,105</u>
Total of the charges	<u>2,195,321</u>	<u>1,876,650</u>	<u>1,925,290</u>
Balance on financial income and expense	490,232	1,715	-36,645
- Balance financial income and expense	<u>1,019</u>	<u>4,500</u>	<u>3,483</u>
Balance of income and expense	<u><u>491,251</u></u>	<u><u>6,215</u></u>	<u><u>-33,162</u></u>

	Book year 2017	Book year 2016
	<u>€</u>	<u>€</u>
Continuity Reserve	-230.634	-57.064
Earmarked Funds Reserve	-	-
Earmarked Funds	<u>721.885</u>	<u>23.902</u>
	<u>491.251</u>	<u>-33.162</u>

General notification and appreciation criteria

General

KidsRights Foundation draws attention to children's rights with the aim of improving them. KidsRights was founded on June 27, 2003 and registered in the trade register of the Chamber of Commerce under number 34192528. The Foundation has its office at Noorderakerweg 90 in Amsterdam.

The financial statement has been prepared in accordance with the directive for annual reporting 650 Fundraising organizations.

The RJ 650.312 requires that the annual report or the notification of the statement of income and expenditure includes an analysis of the budget and the actual figures. This analysis has to be included in the annual report.

The statement of income and expenditure included in the budget is unaudited.

Anbi status

The Tax Office sees KidsRights Foundation as an institution for public advancement (ANBI).

Criteria of valuation

Change of system

In October 2016 the Council for Annual Reporting released RJ-Utterance 2016-13 amending the 650 directive for Fundraising organizations. This directive applies to the financial years beginning on or after 1 January 2017. By the introduction of this directive the presentation of the benefits is adjusted and the comparative figures reclassified, for comparison. This change in accounting policy has no influence on capital and result.

Continuity

The annual account has been drawn up on the basis of the assumption of continuity

Foreign currency

The annual account is drawn up in euros. Claims, debts and liabilities are converted at the rate as it was on the date of the balance. Foreign currency transactions during the reporting period are processed in the annual account at the rate of the transaction date. The exchange differences arising from the conversion are included in the statement of income and expenses.

Consolidation duty exemption

KidsRights Foundation uses the exemption from the duty to consolidate the data from Friends of the KidsRights US Foundation if the entity that is to be consolidated has a financial significance that is negligible on the whole of KidsRights Foundation (RJ 217,304).

Estimates

In applying the principles and rules for the drafting of financial statements, the Board of the Foundation makes several judgements and estimates that can be essential for the amounts included in the financial statements. If the required insight according to article 2:362 paragraph 1 of the DUTCH CIVIL CODE is necessary, the nature of these judgements and estimates, including their assumptions, are included in the notification on the relevant posts of the annual account.

Intangible fixed assets

The intangible fixed assets for business operations and purpose are appreciated at cost price (acquisition price or manufacture price) minus the accumulated depreciation and accumulated impairment losses. The depreciation is based on the estimated economic life span and is calculated on the basis of a fixed percentage of the acquisition price, taking into account any residual value. Writing down starts at the date of first use.

Material fixed assets

The material fixed assets for the conduct of business and purpose are appreciated at cost (acquisition price or manufacture price) minus the accumulated depreciation and accumulated impairment losses. The depreciation is based on the estimated economic life span and is calculated on the basis of a fixed percentage of the acquisition price, taking into account any residual value. Writing down starts at the date of first use.

The Foundation assesses at each balance date whether there is objective evidence that an asset may be impaired. A special writing down loss is directly processed as an expense in the profit and loss account under simultaneous reduction of the book value of the relevant asset.

Claims

Receivables are appreciated at amortized costs after initial processing. If necessary a provision is deducted from the claim.

Liquid assets

The liquid assets consist of bank balances with a maturity shorter than twelve months and, unless stated otherwise, freely available to the Foundation. Current account debts to banks are entered as debts with credit institutions. The liquid assets are appreciated at nominal value.

Reserves and Funds

Continuity reserve

The continuity reserve is for the coverage of potential risks in the short term and to ensure that KidsRights can also meet her obligations in the future.

Earmarked Funds Reserves

The Committee can isolate part of the reserves for specific purposes on information and direct assistance projects.

Earmarked Funds

The Earmarked Funds consists of funds given at the International Children's Peace Prize ceremony, received gifts for projects in 2018 and the donation of Dutch National Postal Code Lottery.

Short-term debt

Transaction costs that are directly attributable to the acquisition of debts are recorded at the first processing. After first processing debts are valued at amortized cost.

Criteria for determination of results

Revenue and expenditure in the statement of income and expenditure is allocated to the period to which they relate. For the allocation a steady course of behavior is followed. This means that the balance allows for amounts paid or received in a period other than the current one. All revenue are included for the gross amount under the benefits, unless explicitly mentioned otherwise. Costs necessary to realize certain benefits, are presented as expense in the statement of income and expenditure.

Benefits

Benefits are accounted for in the related year. Benefits are the means received or promised from sponsors, donors and "friends of KidsRights" during the book year.

Charges

The organizational costs, direct recruitment costs, and the costs of information are appreciated in accordance with the aforementioned principles of valuation and allocation to the related year. Costs spent on projects are taken into account at the time the obligation is entered into. The other benefits and charges are attributed to the reporting period to which they relate.

Employee benefits

Wages, salaries and social security costs are included in the profit and loss account, on the basis of the terms and conditions of employment, to the extent that they are owed to employees.

The pension scheme is completely external. Pension obligations are limited to the agreed annual premium.

Depreciation

The depreciations are based on the estimated economic live span and are calculated on the basis of a fixed percentage of the acquisition price, taking into account any residual value. Writing off starts at the time of first use.

Benefits and charges

Interest income and expenses are processed according to time, taking into account the effective interest rate of the relevant assets and liabilities. By processing interest charges the responsible transaction costs on the received loans are taken into consideration.

Exchange differences that occur in settlement or conversion of monetary items are processed in the profit and loss account in the period in which they occur, unless hedge accounting is applied.

Notification to the balance sheet

Intangible fixed assets (1)

The gradient in 2017 is as follows.

	Intangible Assets	Total
	€	€
Book value 1 January 2017	21,435	1,840
Investments	50,532	21,435
Depreciation	12,408	1,840
Book value 31 December 2017	<u>59,559</u>	<u>21,435</u>
Stand per 31 December 2017:		
Acquisition costs	71,967	43,515
Cumulative depreciation	12,408	22,080
	<u>59,559</u>	<u>21,435</u>

This concerns the activation of the new website and the customization of the CRM module.
The investment is depreciated in 36 months.

Material assets (2)

The gradient in 2017 is as follows.

	Other solid assets business operations	Total
	€	€
Book value 1 January 2017	1,061	1,930
Investments	6,652	-
Depreciation	1,410	869
	<u>6,303</u>	<u>1,061</u>
Book value 31 December 2017		

	Other solid assets business operations	Total
	€	€
Stand per 31 December 2017:		
Acquisition cost	14,896	8,244
Cumulative depreciation	<u>8,593</u>	<u>7,183</u>
	<u>6,303</u>	<u>1,061</u>

To calculate the depreciation, account is taken of an economic life span of 5 years.

Receivables (3)

The receivables at the balance sheet date are as follows.

	2017	2016
	€	€
Debtors	15,926	37,176
Sale tax	3,509	-
Other receivables	27,397	23,558
	<hr/>	<hr/>
Total	<u>46,832</u>	<u>60,734</u>

The receivables have a duration of less than one year.

Forward invoiced sponsorship for 2018 is no longer separately presented, but netted with the invoiced revenue included forward position. This is also applied to the comparative year.

There is no provision necessary on the debtors.

Liquid assets (4)

The liquid means are made freely available to the Foundation:

	2017	2016
	€	€
ABN AMRO Bank	339,294	599,485
ING Bank	1,046,120	270,180
Total	<u>1,385,414</u>	<u>869,665</u>

Reserves (5)

The reserves at the balance sheet date are specified as follows:

	1 January 2017	Mutations	31 December 2017
	€	€	€
Reserve continuity	305,672	-230,634	75,038
Earmarked Fund reserves	-	-	-
Earmarked Funds	223,902	721,885	945,787
Stand per 31 December 2017	<u>529,574</u>	<u>491,251</u>	<u>1,020,825</u>

Continuity reserve

A continuity reserve is made up of the coverage of risks in the short term to ensure that KidsRights in case of discontinuity can meet its obligations.

The standard laid down by the Board for the necessary size of the reserve amounts to €200,000. This standard is related to the total cost for staff, outsourced work, housing and office.

Earmarked Funds

The progress of assigned Earmarked Funds Reserve is as follows:

	1 January 2017	Mutations	31 December 2017
	€	€	€
Booking for Project Fund KVP 2014	23,902	-	23,902
Booking for Project Fund KVP 2015	77,550	22,450	100,000
Booking for Project Fund KVP 2019	100,000	-	100,000
Booking for Project Fund KVP 2017	-	100,000	100,000
Booking for Gift Dutch National Codal Post Lottery	-	639,930	639,930
Booking for Projects 2018	-	59,505	59,505
	<u>223,902</u>	<u>721,885</u>	<u>945,787</u>

The earmarked funds concerns, the posted project funds at the International Children's Peace Prize ceremony.

Short-term debts (6)

This post can be specified as follows.

	2017	2016
	€	€
Creditors	370,110	228,751
Booking holiday pay/vacation days	14,819	12,595
Payroll tax	14,856	10,220
Turnover taxes	-	15,719
To pay costs yet	24,078	70,116
Aid projects	53,420	85,920
	<u>477,283</u>	<u>423,321</u>

The short-term debts are due within one year.

Aid projects

	2017	2016
	€	€
KVP Project Fund 2012	23,420	23,420
BBA India	30,000	50,000
YCDA India	-	12,500
	<u>53,420</u>	<u>85,920</u>

Off-balance sheet rights

Gifts in kind

The gifts in kind have a duration of one year and, unless cancelled, renewed automatically at the end of the financial year. The expected size value of the gifts in kind will be around €67,500.

Long-term commitments

From the actual agreements the following long-term commitments have been made by partners of the KidsRights Foundation:

The Jochnick Foundation has made a commitment of €405,000 to divide over the years 2018, 2019, and 2020 (135,000) per year.

The ABN AMRO Bank N.V. has made a commitment of €650,000, to divide over the years 2018 and 2019 (325,000) per year.

NAUTA Dutilh N.V. has made a commitment of €75,000 for the calendar year 2018.

Notification on the statement of income and expenditure

	2017	2016
	€	€
Benefits (7)		
Benefits of individuals	944,615	1,010,762
Benefits of companies	402,334	491,383
Benefits of other not-for-profit	1,271,104	232,500
Sum of the acquired benefits	2,618,053	1,734,645
Gifts in kind	67,500	154,000
Total benefits	<u>2,685,553</u>	<u>1,888,645</u>

Acquired benefits are defined as the received of invoiced amounts made by sponsors, donors and "friends of KidsRights" during the financial year. Possible inheritances and legacies, etc. are defined from the time that value of the benefits can be determined with some certainty.

A gift of €1 million by the Dutch Postcode Lottery was processed as benefits of other non-profit organizations. Gifts in kind are valued at fair value in Netherlands.

Earmarked Funds

Benefits from private fundraising are also earmarked as benefits. Below are the income and the expenditure on these projects earmarked in 2017:

	2017 Contribution	2017 Expenditure
	€	€
Earmarked contribution Sizanani	9,991	50,000
Earmarked contribution BBA	9,152	60,000
Earmarked contribution Nkosi's Haven	22,299	67,000
Earmarked contribution Roots	11,010	5,505
Earmarked contribution Care and Study	4,800	59,870
Earmarked contribution Search Liberia	29,000	0
Earmarked contribution Khpal Kor Foundation (evening school)	25,000	0
Earmarked contribution Dutch National Postal Code Lottery	1,000,000	360,070

All donations earmarked for projects within the fiscal year 2017, are largely spent on the projects concerned. The earmarked contribution for Khpal Kor Foundation and Roots Search Liberia are meant for projects in 2018. These amounts are therefore included in the Earmarked Funds. This also applies to the contribution of the Dutch National Postal Code Lottery, the remainder will be released in 2018 and 2019.

Clarification of financial burden (8)

	Objective			
	Projects	Information	Recruitment	Management and Administration
	€	€	€	€
Grant and contribution	329,745	-	-	-
Publication and comm.	-	890,085	106,879	-
Staff costs	29,613	281,325	148,066	34,549
Housing costs	1,507	14,317	7,535	1,758
Depreciation and interest	-	-	31,133	1,639
General costs	25,412	135,796	51,505	104,457
	<u>386,277</u>	<u>1,321,523</u>	<u>345,118</u>	<u>142,403</u>

	Total		
	Total 2017	Budgeted 2017	Total 2016
	€	€	€
Grant and contribution	329,745	411,690	433,739
Publication and communication	996,964	653,300	750,894
Personnel costs (8.1)	493,553	542,460	370,543
Housing costs	25,117	25,000	97,000
Depreciation and interest	32,772	12,400	19,525
Other general expenses (8.2)	317,170	231,800	253,589
	<u>2,195,321</u>	<u>1,876,650</u>	<u>1,925,290</u>

Grant and contribution are lower than budgeted; This is mainly caused by lower expenditure on study funds and project funds.

Publication and communication are higher than budgeted. More activities have been developed after the gift of the Dutch National Postal Code Lottery in February by 2017.

	2017	2016
	<u>€</u>	<u>€</u>
Staff expenses (8.1)		
Salary costs	378,364	296,890
Social security costs	61,647	49,860
Pension costs	10,407	9,663
Other costs	43,135	14,130
	<u>493,553</u>	<u>370,543</u>

Employees	FTEs	FTEs
	8.6	7.4

There are no employees working abroad.

Remuneration of Managers

The members of the Board didn't receive payment or allowances for expenses in the book year.

	2017	2016
	<u>€</u>	<u>€</u>
Other general expenses (8.2)		
Office costs	8,081	21,427
Not deductible sales tax	174,179	102,196
Trademark registration	3,089	17,786
Cost automation/database	46,150	35,428
Advice costs	25,003	25,000
Financial services	41,969	47,856
Other items	18,699	3,896
	<u>317,170</u>	<u>253,589</u>

Events after the balance sheet date

There are no events after the balance sheet date that have an impact on the figures for the year 2017.

Signature Board

KidsRights Foundation

Marc Dullaert
Chairman

Scipio van der Stoel
Secretary

Hans Borghouts
Treasurer

Hans Geels
Board Member

Jacqueline Ruepert
Board Member

Wendela van Uchelen
Board Member

Cindy de Visser
Board Member

Other information

Audit report

The audit report can be found on the subsequent pages.