

kerk
in actie

Annual Report 2023



Protestantse
Kerk



We believe in sharing and want to share in faith

Our mission

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

Our organisation

Kerk in Actie is part of the Protestantse Kerk in Nederland (Protestant Church in the Netherlands). We help the church to actively contribute to creating a future in which everyone matters. To this end, we work in a variety of ways with local congregations of the church in the Netherlands, and with partners in more than 30 countries.

Our powerful network enables us to reach the very grass roots of society in these countries.

Our priorities

We work on the basis of priorities* established by the Synod of the Protestant Church. In 2023 these were:

Bible as a source of life

Churches in a minority situation

Children and young people

People in search of human security

Poverty

**At the end of 2023, amended priorities were adopted, which took effect from the start of 2024. See 2.3.*

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Cover photo: Street scene in Rwanda, a Kerk in Actie focus country.

Reader's guide

This annual report provides an overview of our activities during 2023. The report is divided into two sections:

» Management report | Chapters 1-6

This section describes our mission and how we applied it in our activities during 2023. We also describe our approach towards integrity, efficiency and sustainability.

» Financial report | Chapter 7

This report contains the 2023 financial statements with detailed notes.

Preface

When reflecting on the past year, you often zoom out, which inevitably brings images of conflict and disaster into view. Accordingly, just before the turn of the year, the NRC ran the headline: 'Yes, 2023 really was worse than other years'. However, zooming in reveals an entirely different image: the personal stories of people who, despite experiencing the deepest darkness, manage to live in a meaningful way.

Kerk in Actie participates in these stories, particularly those in which people lack prospects for the future. For example, in Bolivia, we partner with indigenous peoples who are standing up for their rights. We cooperate with the small Christian minority in Bangladesh to build solid faith communities that are there for their people. And in contributing to rebuilding in Rwanda, we can see how our partners are providing a future for young people there.

Similarly, we aim to be there in situations of crisis and urgent need. Thanks to our widespread network, we are often able to be on site almost immediately. For example, within an hour of the earthquake in Turkey and Syria, the church bells were ringing in Aleppo. Wherever churches were still standing, displaced people could seek shelter. Following the Hamas attack on 7 October, we immediately shared in the anguish of both our Jewish and Palestinian partners. And when energy prices in the Netherlands skyrocketed in early 2023, we stepped up our 'Together against poverty' campaign accordingly.

2023 was also a year for uniting stories of past and present. We acknowledged the role the Netherlands and Dutch churches played in the history of slavery. Kerk in Actie contributed to the

*Word that creates space,
future, a wide light land
where justice flows like rivers,
where a vine blooms against rocks -
for a moment it is true and then it is gone.
Show me not in vain what my soul desires,
grant that I may persevere in Your vision.*

Song 330 from the *Songbook*.
Song and prayer at home and in church
Lyrics: Huub Oosterhuis

Council of Churches' poignant memorial service, during which we witnessed through words and images the ongoing effect of our slavery past in our lives today. Our task today is to work towards equality and combat enslavement in its modern form.

Throughout all of this we are guided and inspired by the story of Jesus Christ. We live by the Word that creates freedom, and we persevere in our pursuit of God's vision of justice and peace. We endeavour to follow his way of justice, reconciliation and unity, as we come together to celebrate all the good that has been given to us, and tend to the wounds of suffering and injustice. In the words of the Protestant Church's annual theme: 'Join us! Let us bear witness together to faith, hope and love'. This sentiment echoes throughout this annual report.



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



Pepijn Trapman
Chief Operating Officer,
Kerk in Actie



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



Board Report

Fighting human trafficking in Colombia. Working with Nigerian Christians and Muslims to enable greater interfaith harmony. Opposing child labour in India. Providing temporary accommodation for people with asylum permits in the Netherlands. Kerk in Actie was able to contribute to numerous projects around the world during 2023. This report describes what inspires us, and what we have achieved as a result.

1. The mission of Kerk in Actie

Kerk in Actie is committed to standing with our fellow human beings, both near and far. Inspired by Jesus Christ, we share what has been given to us: our time, talent, attention, faith, money and possessions. The following is an introduction to our mission and the way we translate it into concrete priorities and actions.

Mission – what do we stand for?

Kerk in Actie is part of the Protestantse Kerk in Nederland (Protestant Church in the Netherlands). We work together with local congregations and partner organisations in more than 30 countries with the aim of building a future in which every person matters. Our mission is concise but powerful:

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

Our work is embedded in the broader vision and mission of the national office of the Protestant Church in the Netherlands. These are elaborated upon in the vision paper *Thine is the future* (*Van U is de toekomst*) and the policy framework *Open to the future* (*De toekomst open tegemoet*). The national office's mission is as follows:

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

We help local congregations and their diaconates take action.

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

Our work is not a one-way street in which one gives help and the other receives it; instead, we find out what we can do for each other, person to person. In our cooperation with churches and partners around the world, we share among us what we have been given. Through taking action together, we learn from each other, inspire each other and grow.



▲ Collection for the Voedselbank (Food Bank) in Ede, using boxes provided by Kerk in Actie.

Our priorities – how we focus our efforts

In order to work effectively, we have to set clear goals defining the actions we take, and those we do not. For this reason, the Synod of the Protestant Church in the Netherlands established in 2017 five priorities to guide our work. We use these priorities to choose the projects and activities that we engage in, per region and country. In 2023, we evaluated these priorities and proposed a number of adjustments to the Minor Synod (see 2.3). Those changes will be implemented in 2024, so they do not yet affect the projects in this annual report. Therefore, during 2023 our projects were focused on the priorities as they were then:

1. Bible as a source of life

We are committed to ensuring that individuals and faith communities have a living relationship with the Bible, so that they can connect the Bible with their own lives and apply its teachings accordingly. We encourage this interaction with the Bible through local church leadership and



▲ Maryam from Syria.

partner organisations. In our work, we see that this approach contributes to positive spiritual and social change in people's personal lives, the faith community and the broader community.

2. Churches in a minority situation

In an increasing number of countries, the relationship between different religions is increasingly precarious, as a result of which minority churches are struggling. Kerk in Actie prioritises the work of churches in this kind of vulnerable situation and supports them in strengthening their identity and worship. Churches are being equipped to be open and cooperative so that they can fulfil their missionary and diaconal vocation. The Protestant Church, which is shrinking too in an increasingly diverse society, stands to learn a great deal from these churches. We are therefore seeking opportunities to mutually inspire each other.

3. Children and young people

Kerk in Actie aims to help create a living environment in which children and adolescents can grow up in safety, with the opportunity to develop in a stable way. Central aspects of this include abuse prevention and the promotion of access to basic and vocational education for vulnerable children and adolescents. We encourage local churches to develop inclusive youth policies.

4. People in search of human security

We work with people affected by hardship, injustice or displacement due to natural disaster or an unsafe situation (acute or otherwise). We do this in countries where local and national authorities are unable or unwilling to provide proper support, and where we have contacts with local churches and organisations. The support we provide helps restore people's dignity and self-reliance, in both tangible and intangible ways. We also work to prevent disasters by increasing the resilience of people and communities in vulnerable regions.

5. Poverty

There is widespread poverty in most of the countries in which we work. In those countries, alleviating poverty is not an isolated priority; instead, it is an integral part of everything we do there. By contrast, however, it is a separate priority in the Netherlands. Here at home, we help churches to support people affected by poverty and to fight the causes of poverty. We are committed to increasing equality as a means of reducing the risk of poverty. When necessary, we also actively take part in public debate.

Core values – which values influence our work?

Four core values define the way we do our work. We apply these values in our contact and cooperation with churches and partners around the world:

Close at hand

Kerk in Actie works with churches and local partners who are closely connected with their target groups. We make use of digital tools to enable people to create deep connections with each other. We encourage congregations to commit to long-term involvement in projects. Through our website and other means of communication, we keep our supporters informed about the work we do, describing both our successes and those things that are proving difficult or troublesome.

Service

Our mission is to be of service to the world on behalf of local congregations in the Netherlands. In all of our contact with partners abroad, we take great care in examining what the local situation requires. Our aim is for our work to align with

those needs as best as possible. We also look closely at how we can involve local congregations in the Netherlands in our work. The Kerk in Actie consultants and relationship managers play an important role in this.

Purposeful

Our five priorities provide us with the focus necessary for our work. The projects and programmes we support are aligned with these priorities. Within the agreements we have with each of our partners, we establish the relationship between our priorities and our actual activities. We also clearly define how we will spend the funds we receive within the various projects.

Sustainable

Kerk in Actie collaborates with its partners to find sustainable solutions to problems. Our support is intended to make a demonstrable, systematic improvement to the well-being of target groups. In this respect, caring for the Earth receives particular attention. We continually reflect upon the effect of our actions on Creation. This is reflected in matters such as the projects we choose, our travel and investment policies, and our business practices.



▲ Children playing in Rwanda.

2. Our activities in 2023

Kerk in Actie does much more than just provide disaster relief. The majority of our work takes place outside of the spotlight cast by the news. Our activities range from empowering churches in their impact on society, to working to provide prospects for young people. The following is an account of our work during 2023.

2.1 How we work

Before we describe our activities, we would like to briefly outline how we do our work. Partnering with churches and partner organisations is central to our approach.

Our global work

Kerk in Actie operates in four major world regions, specifically: Latin America, Africa, Asia and the combined Europe/Middle East/North Africa region. We are involved in projects in more than 30 countries. However, our organisation

does not carry out projects in these places itself; instead, we work through local churches and organisations. In doing so, we act in the most efficient and integrated way possible. For problems that transcend national borders, we take the cross-border approach required. We also apply the lessons we learn in one country to other countries.

Country plans

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

When it comes to problems that do not take account of national borders, we take a similarly cross-border approach.

Regional plans

In addition to our country plans, we also make plans for each region. These regional plans help us to properly coordinate the work we do in the countries within the region. This enables us to make more effective use of people and resources and promote cooperation between projects and partners. Among other things, the regional plan includes cross-border themes such as climate, migration flows and regional cooperation in networks. Our priorities always act as the uniting principle in this. However, not every priority receives equal attention in each region – it depends on the situation.



▲ A regional plan deals with cross-border themes such as climate.

Our work in the Netherlands

In the Netherlands, we focus our attention primarily on areas in which the government or society is falling short. We are seeing more and more people struggling to achieve socioeconomic security, and we recognise that a great deal of pressure is being brought to bear on harbouring refugees. We therefore focus on activities relating to the priorities of 'poverty' and 'people in search of human security'.

In order to achieve our goals, we mainly focus on supporting local diaconates, which are the link between the church and the local community. We provide financial and practical support that facilitates their diaconal and missionary work in their own communities.

For example, we encourage them to establish a diaconal presence in the form of places where people can meet and encounter a safety net. We also work with SchuldHulpMaatje (a free service providing help with financial worries and debts) and Voedselbanken Nederland (Dutch food banks) to help combat and prevent poverty (see diagram on page 17). Through De Thuisgevers (The Home Givers), we assist those who are seeking refuge in our country. We provide temporary housing for asylum permit holders so that they can start their new life in the Netherlands. This also helps to reduce the pressure on AZCs (asylum seeker centres) (see text box below). Through the church congregations involved in this project, we also recruit buddies to accompany the asylum permit holders and help them find their way around the community.

The topic of sustainability is also an area of focus in our work. We aim to steward what has been entrusted to us, in sustainably managing Creation, but also in combatting poverty and providing a homes for refugees.

Cooperation

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

We are also part of Samenwerkende Hulporganisaties (Cooperating Aid Organisations). When it comes to large-scale disasters and vital humanitarian actions, we join forces under the banner of Giro555. In 2023, we did so following the earthquake in Syria and Turkey (see page 18).

In addition, we are members of ACT Alliance (Action by Churches Together), an international umbrella organisation for churches and Christian organisations affiliated with the World Council of Churches. This cooperation enables us to achieve more with respect to emergency and other aid, development programmes and advocacy. For example, we partnered with ACT Alliance in 2023 to provide assistance in Ukraine.

De Thuisgevers | The Netherlands

dethuisgevers.nl

Whether it is a vacant sexton's house, parsonage or a school building, a Thuisgevers place provides asylum permit holders with temporary accommodation as a stepping stone to their new life in the Netherlands.

196 Total number of Thuisgevers sites in 2023



109

Number of spots
open at the end of 2023

87

Number of spots
vacated at the end of 2023
because asylum permit holders had
received permanent housing

34,255

Number of nights we offered accommodation from the start in 2022
number of people x number of nights
of accommodation



▲ Kerk in Actie provides emergency aid to refugees in Nigeria to prevent famine.

Ecumenism

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

In the Netherlands

As the Protestant Church, we are an important supporter of the Council of Churches in the Netherlands and contribute significantly to the council in terms of both labour and funding. This is in line with the ecumenical calling to join forces with other churches to achieve whatever can be done together. In 2023, the Council of Churches shaped the Remembrance Service held in acknowledgement of our part in the history of slavery, on 30 June at De Nieuwe Kerk in Amsterdam. The faith-based dialogue between representatives of a wide range of churches in the Netherlands is facilitated by the Nederlands Christelijk Forum (Dutch Christian Forum), an annual retreat. And specifically in the Protestant sphere, we seek mutual recognition through the National Synod.

Worldwide

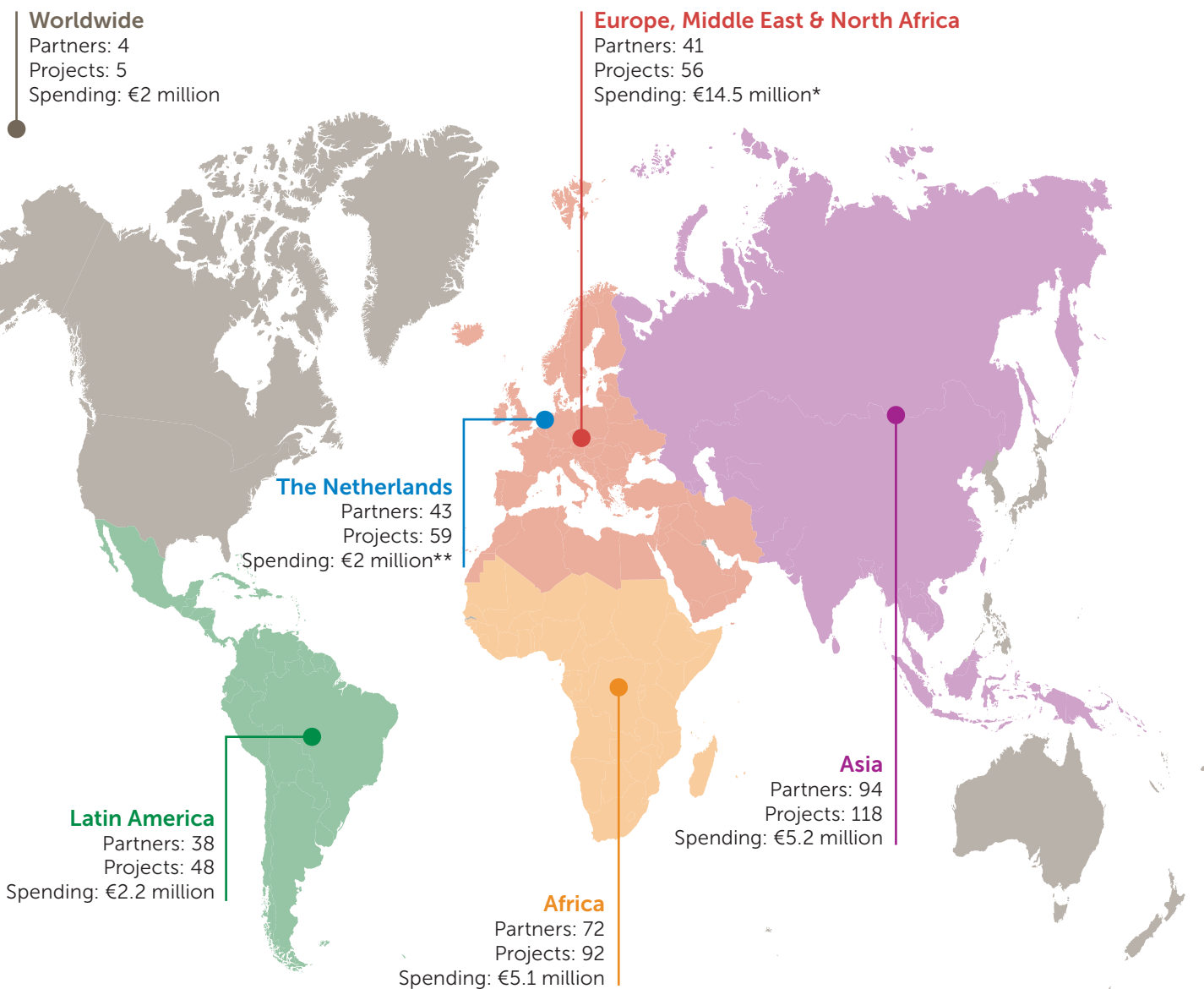
The ecumenical relationships in which the Protestant Church participates are an essential link in being church (kerk-zijn) globally. The many ecumenical encounters mutually nurture the act of being church, and Kerk in Actie is shaping its work through this broad ecumenical network.

In 2023, the assembly of the Conference of European Churches (CEC) took place. Klaas van der Kamp, one of the classis pastors, was elected as a board member. The Lutheran World Federation (LWF) also had its worldwide assembly, which we attended with a sizeable delegation from the Protestant Church. Pepijn Trapman, Chief Operating Officer for Kerk in Actie, became a committee member for Lutheran World Service in 2023, which is part of the LWF. Karin van den Broeke, Kerk in Actie Chief Program Officer, was active on the board of the World Council of Churches. And Rommie Nauta, strategic consultant to the board, remained an active board member for ACT Alliance (Action by Churches Together). In addition to this, the Protestant Church is part of the World Conference of Reformed Churches (WCRC), the Gemeinschaft Evangelischer Kirchen in Europa (GEKE) and the Council for World Mission (CWM).

These ecumenical relationships contribute in various ways to our sense that we are part of the global body of Christ. This helps us to celebrate with churches around the world the gifts we receive from God, and to visit the wounds that exist, in order to transform injustices.

Kerk in Actie in 2023

Projects, partners and spending



* Spending within Europe and the Middle East was exceptionally high this year due to our participation in the Giro555 campaigns for Ukraine and the earthquake in Turkey/Syria.

** Spending in the Netherlands was higher than usual. This is because it included amounts from 2024 that have bearing on 2023, plus costs for Samengeloven and De Thuisgevers (the latter were reimbursed by Gemeente Kampen).

Spending per budget line

World diaconate	Domestic diaconate	Emergency relief	Mission	Total spent
€7.4 million	€1.9 million	€15.8 million	€5.9 million	€31 million

2.2 Highlighted activities

Kerk in Actie cooperates with hundreds of churches and organisations in more than 30 countries. Each of these has its own story and a unique impact on people. We would like to share six examples with you, as representatives of the hard work we do with our partners.

Stories that bring life

Some 5 million Christians live in the Gulf region, making up 10 percent of the population. Many of them come from Asian countries such as the Philippines, India or Nepal, having migrated to the Gulf states in the hope of finding well-paying jobs that would allow them to support their families back home.

Despair

However, the reality is often very different. These migrant workers work in poor conditions, and often resort to alcohol and drugs out of desperation. Fortunately, many immigrants also find their way to the church. There is a church community available in the Gulf region for speakers of almost any language. Some can attend to deepen the faith they brought from their home country, while others are encountering the gospel for the first time. Bible stories give hope and enhance a sense of belonging.

Pastor John Somaiah (Kuwait): 'I have been active in this congregation for three years, but new faces appear every time.'



Storytelling

The Bible Society in the Gulf makes Bible stories accessible in the migrant workers' native languages, such as Telugu, a language widely spoken in India. Pastors in the Gulf are often migrant workers themselves, and receive training in storytelling so that they can pass on the stories orally. They support their narration with gestures that act as a memory aid. This is important because most migrants have little or no literacy. The Bible Society also has audio players that they can use to hear the Bible stories in their spoken language.

Partner | Bible Society in the Gulf

Country & region | Kuwait and United Arab Emirates (Middle East)

Priority | The Bible as a source of life



279 pastors

received training
in storytelling

2,350 church members

received training from
pastors to share the gospel

5,450 people

heard the Bible stories
as a result of this training



Building peace between religions

About half of Nigeria's population are Christian and half are Muslim. Most Christians live in the south, while most Muslims live in the north. In addition to Nigerian law, a number of Islamic states operate under Sharia law, one of which is Kaduna. This state is home to a large Christian minority; the capital city, also called Kaduna, has a number of Christian neighbourhoods. There are many tensions between Muslims and Christians in this city, and regular conflicts have led to many deaths.

Peaceful relations

Our partner organisation, the Kaduna Centre for the Study of Christian-Muslim Relations (KCSCMR) is working hard to turn the tide. Each year, dozens of Christians and Muslims train together to develop skills in peaceful interfaith relations. Christian and

Muslim staff members provide lessons on both religions, the sacred texts and dialogue. They focus on the similarities between the religions, and the fact that both holy books call on people to live together in peace. The Centre also works to unite religious leaders.

Playing football together

The first meeting with former students was held in November 2023. The students described how they use the lessons from the training in their own settings, with several of them successfully managing to reduce violence and resolve conflicts. For example, Muslim Zainab Muhammed Sani leads peace talks between Christians and Muslims, while Pastor Dennis Emmanuel Danladi organises joint football games and works with local imams to develop neighbourhood activities.

Partner | Kaduna Centre

Country & region | Nigeria (Africa)

Priority | Churches in a minority situation



40 Muslims and 40 Christians

received training in peaceful
interfaith relations

100 alumni

shared their experiences
during an alumni day

All children to school

Clothes for almost all well-known clothing brands are made in the Indian state of Tamil Nadu. The major textile city Tirupur attracts many migrants looking for jobs. There are estimated to be more than 150,000 workers from other states there, some of whom have brought their entire family with them. Because the parents work all day, the children are vulnerable, left to their own devices, and without anyone to care for and protect them. Because they do not speak Tamil (the local language), they cannot attend school.

Bridging education

Kerk in Actie provides support here to the organisation SAVE (Social Awareness and Voluntary Education), one of our partners combatting child labour. SAVE helps vulnerable children attend school by offering bridging education that acts as a stepping stone to mainstream education. SAVE opens centres for this education in the neighbourhoods where the children live. The centres teach the children in their native language as well as in Tamil and English, so that they have enough language skills to transfer into regular education. They also provide the children with proper meals, play materials and extracurricular activities.

Awareness

Children receive adapted education for one year, after which they can enter regular education. This improves their chances of finding better paid work after completing their education, one of the means by which SAVE offers these children good future prospects. This organisation, along with others, is also committed to raising awareness and advocating for a systemic approach to addressing child rights issues.

Partner | SAVE

Country & region | India (Asia)

Priority | Children and young people

8 centres

opened by SAVE for bridging education programmes



207 students

attended a programme here and moved on to regular education



Refugee rest stop

The protracted crisis in Venezuela has caused more than 7.5 million residents to leave the country. They usually seek safety in neighbouring countries such as Colombia, but sometimes they move on, hoping for a better life in Chile or Argentina. They travel through the Brazilian Amazon and cross the river into Bolivia at the border town of Guayaramerin, arriving there exhausted.

Catching breath

Our partner organisation Fundación Munasim Kullakita* (FMK) has established a shelter here where travellers can pause to catch their breath. FMK provides meals, a bed, a shower and medical assistance, and recreation for children. Increasing numbers of children and young people are arriving unaccompanied. FMK makes them aware that they are at risk of being recruited by human traffickers for the hard business of prostitution and drugs.



Partner | FMK

Country & region | Bolivia (Latin America)

Priority | People in search of human security



**791 children and young people
and 205 parents**

were hosted upon arrival in
or in transit through Bolivia

196 children and young people

were guided to a regular
school in Bolivia

98 people

received a residence permit thanks
to legal assistance

Integration

FMK also helps travellers to decide whether they should stay in Bolivia or move on. Venezuelans who want to stay can contact FMK in Santa Cruz with their questions. The organisation will help them get residence permits, which is often a complex process. Integrating children into the Bolivian school system is also complicated, but FMK often manages to get them a place through

*This positive attention enables
them to look to the future with
greater confidence.*

tutoring, and a good relationship with local authorities. Venezuelans can also share their experiences in the clubs that FMK facilitates for children, teens and parents. This positive attention enables them to look to the future with greater confidence.

** Freely translated, 'Munasim Kullakita' means 'love your sister'.*



▲ *Socioeconomic security is a major issue in our country.*

How do you detect and identify poverty?

Socioeconomic security is a major issue in the Netherlands. The CPB estimated that 4.8 percent of the Dutch were living in poverty in 2023, which amounts to more than 800,000 residents. The government has taken measures to ease their burden, but some of these are only temporary. Once they come to an end, the percentage of poor is expected to increase once more.

Campaign against poverty

In 2022, Kerk in Actie launched the 'Together Against Poverty' campaign, for which we cooperate with Voedselbanken Nederland, SchuldHulpMaatje and other organisations to offer initial relief. At the same time, we are actively working towards

systematically preventing and combatting poverty. During 2023, additional Voedselbank drop-off points were established, along with new SchuldHulpMaatje locations.

Local involvement

One of the campaign's goals is to connect local congregations with people living on or below the poverty line. A common question from congregations is: how do we detect and identify poverty? We assisted them with this issue by conducting webinars and workshops during 2023. Kerk in Actie also joined forces with Samen Erop Vooruit, a partnership between churches and organisations that finds people with money worries and refers them to the most effective source of help.

Partner | Voedselbanken Nederland & SchuldHulpMaatje

Country & region | The Netherlands

Priority | Poverty



45 congregations

have signed up as a drop-off point for the Voedselbank

10 new

SchuldHulpMaatje locations were opened

approx. 300 deacons

attended a webinar or workshop on poverty reduction



Hope for earthquake victims

On 6 February 2023, Syria experienced devastating earthquakes. Our partners on the ground immediately sprang into action. They took in people who had lost their homes, provided them with meals, medicine and

blankets, and started repairing broken homes and businesses. There was a dearth of basic necessities, as the population in this part of Syria has been suffering from war-related violence for more than 12 years.

Partner | ACT Alliance

Country & region | Syria (Middle East)

Priority | Emergency relief

+1 million people

received emergency relief in the first 9 months

15 large bakeries

were rebuilt, so people could obtain bread again

512 students

attended remedial classes or received vocational training

140 young people

have started vocational training, as a stepping stone towards starting up their own business

Rebuilding bakeries

Kerk in Actie provided assistance here through ACT Alliance, the international church network, and continues to do so. We do this partly with the proceeds of the Giro555 'Help earthquake victims' campaign. This has allowed us to help more than a million people in cities such as Aleppo, Idlib, Homs and Latakia, for example by rebuilding bakeries so that residents can once again get their daily bread. Now, a year after the earthquake, our focus is on restoring schools, community centres and homes, and repairing stores, businesses and bakeries. Through banks, we distribute small cash contributions to single-parent families and the elderly, and provide rent subsidies. We also provide additional education for schoolchildren who were not able to attend school for months.

Future prospects

We will also provide support for building restoration in the years to come, and help people to recover their sources of income. 'We do this by means of remedial teaching for high school students, vocational training, coaching people in starting up or expanding businesses, and providing business capital,' says relief coordinator Dick Loendersloot. 'These are ways we can offer people prospects for the future.'

2.3 Long-term policy

During 2023, we reviewed our long-term policy to identify what needs to be refined, supplemented or updated. An important step was the reworking of our five priorities into four themes.

Four themes

Last year we spent some time reviewing the five Kerk in Actie priorities (see page 7). We wanted to know whether they still aligned with the needs of our partners worldwide and in the Netherlands. This review led to an adjustment, with our five priorities becoming four themes. This change was adopted by the Minor Synod in December 2023.

'Bible as source of life' and 'Churches in a minority situation' have been merged into 'Church and faith'. The distinction between these two themes had proved to be a little too artificial in practice. 'Poverty' was a priority developed explicitly only for the Netherlands. In our other regions, this has always been the context in which we work. This

general priority was therefore incorporated into our work in the Netherlands under 'church and faith'. And finally, 'sustainability' was not among the previous priorities, but is a very urgent issue for churches and partners in the Netherlands and around the world. We want to provide more active support in contributing to climate adaptation, climate change awareness and ecological justice.

This means that starting in 2024, we will work with four themes that replace the previous five priorities:

- » Church and faith
- » Children and young people
- » People in search of human security
- » Ecological Justice

We ask ourselves: are we really having an impact, and are we achieving what we set out to do?

Theme groups

In 2023, we started up a number of theme groups. Each theme group consists of a group of Kerk in Actie employees who work together on deepening understanding of and advancing expertise in one of our four themes. The group establishes a learning agenda, makes suggestions for the lobbying agenda, and suggests indicators for measuring the impact relating to a theme. The group is responsible for informing and training the entire Kerk in Actie team on that specific theme.

Last year, we held a successful study day on the theme of sustainability. The entire Kerk in Actie team was invited to an organic farm where we reflected together on the GroeneKerken (GreenChurches) network, on the discussion material from proevenpraten.nl, and on the proposed goals relating to ecological justice.





▲ The Protestant Rural Service Centre – the building around the parking lot, viewed from the air. There have been solar panels on the roof for several years.

Impact Path

In our work, we focus on achieving positive social change. Each time, the main question is: are we really having an impact? Are we achieving the change we have in mind? Accordingly, a couple of years ago we launched the Impact Path as a means of evaluating our impact. We formulate clear ambitions for each theme, and then assess whether we are achieving them. For this purpose, we have employed an impact researcher since 2022.

The research has led us to make a clearer distinction between:

- what to measure in order to demonstrate the impact of our work
- what to measure in order to find out where we could improve our work

We started a pilot study in 2023 to improve the way we measure our progress. This is a long-term journey.

Road map

Kerk in Actie works with an ongoing 'road map' that acts as a practical development and description of our long-term policy, containing the internal goals we want to achieve over the coming years.

In 2023, we worked on improving our 'workflow', a process that will continue into 2024 and addresses the issue of ensuring that administrative processes are handled with sufficient care without being too time-consuming. We are also implementing the advice provided by our accountant KPMG on simplifying our financial administration.

We have begun to examine our partnership policy. For example, we want to better clarify the roles that Kerk in Actie plays in partnerships (such as financial support, moral support and capacity building), as well as the principles upon which our partnerships are based (such as reciprocity, integrity, mutual responsibility and transparency).

Our planned reflection on the topic of sustainability led us to propose to the Synod that 'sustainability' be explicitly designated as a theme for our world-wide work, as a result of which it is one of our four guiding themes from the start of 2024.

3. What we plan to do in 2024

Because change often takes a long time, Kerk in Actie often engages in long-term projects and partnerships. This enables us to make a genuine difference. Many of our plans for 2024 seamlessly follow on from our activities during 2023. However, there are particular emphases too.

In contrast to the situation in 2023, Kerk in Actie will be working with four themes in 2024 instead of five priorities, as explained in section 2.3. As a result, some activities in our ongoing projects will fall under a different theme from now on. The following is an overview of our plans for each of the four themes in 2024, with a few concrete examples in each case.

Church and faith

We aim to strengthen churches in their missionary and diaconal calling, both at home and abroad. Our global network of churches helps us to reach the grass roots of society, so we can respond to the needs at that level. In doing so, we pay specific attention to minority churches.

For example, in Ghana we support village churches in the predominantly Muslim north by providing training for leaders, literacy and other relevant materials. In Bangladesh, the church is small but it does want to contribute to society. Our partners

help by educating pastors and church members, and by encouraging interfaith cooperation. And in the Netherlands, we support and strengthen a diaconal presence in places where diaconal aid is most needed.

Children and young people

We contribute to creating a safe living environment in which children can develop both physically and mentally. We do so by encouraging partners to be mindful of the circumstances in which children and young people are living. For each location, we look at which groups are most vulnerable.

In Colombia, for example, we help young people set up ecotourism businesses, and in India, we support partners who are working to combat child labour and child marriage, and to improve the accessibility of education. In Israel and Palestine, we are helping to establish a dialogue between young Palestinian and Jewish people at a time of great tension.



▲ Our partners in Bangladesh help by providing education to pastors and church members.

In largely Muslim northern Ghana, we support village churches by providing training and materials.

People seeking security

Kerk in Actie supports people affected by displacement, urgent need or injustice, in places where authorities are unable or unwilling to provide adequate support themselves. Our support contributes to reinforcing people's dignity and self-reliance.

In Myanmar, for example, we provide emergency relief to refugees and people displaced as a result of the military dictatorship. In Greece and Italy, we support churches that provide refugees with basic necessities and opportunities in education and work. And in Moldova, we contribute to the sheltering and integration of refugees from Ukraine.

Ecological justice

Climate change is a globally prominent issue, but it is most strongly felt in countries that have contributed the least to causing it. In the coming years, we will be committing to strengthening the role of churches in climate adaptation, ecological justice and lifestyle awareness.



▲ *In northern Uganda, climate change makes it difficult to grow food.*

In Uganda, for example, farmers are experiencing the effects of climate change. Our partners are helping them adapt and manage their land in a better way. In Guatemala, we help churches to be better prepared for natural disasters such as droughts, floods and hurricanes. And in the Netherlands, we encourage local congregations to contribute to sustainable lifestyles.

Additionally...

In addition to the plans we make for each theme, we also have ambitions that transcend these themes. These might concern practical or organisational issues that we would like to manage more effectively, or issues deserving of greater attention. The following are a few matters we will be addressing in 2024:

- We plan to use our **communication channels** to raise the profile of Kerk in Actie as the missionary and diaconal arm of the Protestant Church. We are also refining our core message to clarify to everyone what we stand for. Along with this, we are going to work with thematic campaigns more, and we will tell the Kerk in Actie story by paying extra attention to 'focus countries' (see 4.4).
- In encounters with our partners, we see how much power faith and the church have, to offer hope, do justice and help those in need. As a **global church**, we can inspire each other in this. We therefore aim to make our connection with the world church more visible. We will be more active in connecting local congregations with our partners and the work they do. Similarly, we will encourage contact between local congregations and migrant Christians.

4. Organisation

Our work depends upon our organisation having integrity, commitment and purpose. In this chapter we describe how we manage people and resources effectively, from the structure of our organisation to certifications and codes of conduct, and from risk management to good governance.

4.1 Personnel and organisation

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

Organisational structure

Kerk in Actie is part of the national office of the Protestant Church in the Netherlands. The organisation consists of two departments:

- **Guidance & Development**, which focuses primarily on providing substantive support and guidance to local congregations and their workers.
- **Support & Management**, which focuses primarily on providing practical support to local congregations and the administrative organisation, as well as facilitating teams within the national office itself.

The national office does not stand alone; instead, it is part of a broader movement of organisations and educators (see illustration on page 24). They work together to contribute to a forward-looking church engaged in the world.

Kerk in Actie works very actively together with other teams within the service organisation.

Kerk in Actie Team

Kerk in Actie is one of the teams within the Guidance & Development cluster. We collaborate very actively with other teams within the national office, such as the Fundraising and Communications & events teams, which enable

Management team

Kerk in Actie has three people in leadership roles. The **Chief Operating Officer**, Pepijn Trapman, focuses on project work and internal organisation. The **Chief Program Officer**, Karin van den Broeke, leads the theological reflection that informs our work. She is also concerned with our ecumenical relationships and the relationships between our work in the Netherlands and abroad. The **Chief Executive Officer** of the national office, Jurjen de Groot, is chair of the management team and ultimately responsible for Kerk in Actie.

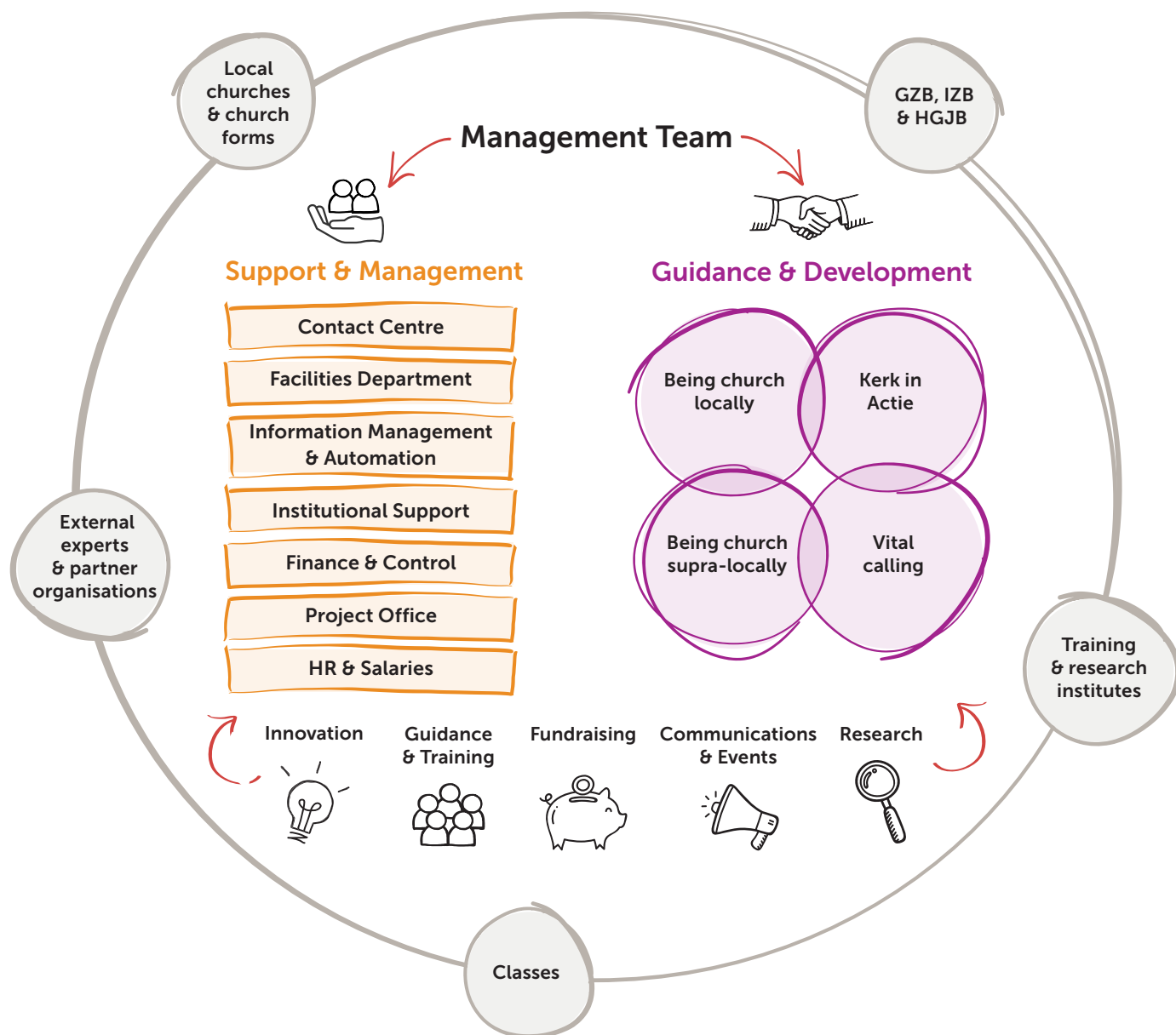


▲ A women's savings group in Rwanda.

us to share our story with the outside world (see 4.4), and with the Finance & Control team, which ensures careful and efficient handling of costs and benefits. Our broad cooperation with local churches and partner organisations both at home and abroad enables us to work out our mission around the world.

The Kerk in Actie team includes four regional teams for our outreach work, one for each region in which we work. Wherever possible, these teams make their own decisions (within certain frameworks) about their work and implementation methods. They do this based on the region and country plans that we have established together.

Our work in the Netherlands – the domestic diaconate – is shaped by another team in the national office: the Being Church locally (Lokaal kerk-zijn) team. This team supports local congregations and other church forms. We prefer to design diaconal projects in such a way that they are supported by local congregations and strengthen being church on the local level. In combating poverty, for example, we look at the role local congregations themselves can play in making contacts.





▲ In November, door-to-door collections for Kerk in Actie were held.

Volunteers

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

Kerk in Actie is very grateful to have so many volunteers working pro bono. Some volunteers are on duty weekly; others are available on call. Their efforts amount to far more than just easing the workload. Their work is essential to the success of Kerk in Actie's mission.

Volunteers tackle many tasks on behalf of Kerk in Actie.

Kerk in Actie Workforce (in FTEs)

	2023	2023 (Budgeted)	2022
Basic Kerk in Actie workforce	33.3	34.5	27.9
Fundraising	14.6	10.4	12.6
Communications	8.5	12.7	7.4
Management and administration	8.3	9.5	8.3
Total Kerk in Actie (in FTE)	64.7	67.1	56.2

Personnel and organisation

Workforce

Kerk in Actie had 65 FTE staff in 2023 (see text box). This does not include the 2.6 FTE of temporary staff who are included in direct project spending. Some of the internal staff work both for Kerk in Actie and for other teams within the national office. During the year we took leave of a number of colleagues due to their retirement or because they changed jobs. These positions have been taken up once more by new expert colleagues. In addition, two trainees served in Kerk in Actie.

Terms of employment

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

Team

After several difficult years, we can reflect on a year in which Kerk in Actie enjoyed a positive and constructive work atmosphere. There was a healthy balance between workload and job satisfaction, and absenteeism was very low at 1.65 percent. Contact between the different region teams was also good. Each regional team has its own team building plan outlining how we work on our teams, using what is known as Lencioni's pyramid. This covers themes such as strengthening mutual trust, dealing constructively with conflict and making supported decisions.

HR cycle

As in previous years, each employee had at least two formal meetings with the manager. At the beginning of the year, we always take the time to

reflect on the previous year and examine what went well and what can be improved upon. The planning for the current year is also discussed at the same time. A progress meeting is held during the year. In both interviews, we look at employees' personal development in terms of where their passion lies, what talents they have, where development is possible or necessary, and how to ensure a healthy work balance.

Employee experience

In 2022, the national office initiated an employee experience survey. This was followed up in 2023 with 'learning tables': a group of 5-8 colleagues who try to improve the employee experience in relation to a theme by means of minor interventions. A themed lunch was also organised for all employees, around the theme of job satisfaction. The findings of the learning tables was shared at this event.

Training

The training policy has been updated. One important new feature is the New Heroes training platform. This platform enables employees to take online courses that suit their personal development in an accessible way. In addition to these online courses, employees have also attended various other training sessions or have received personal coaching as part of expertise enhancement.

Digitalisation of HR processes

With respect to efficiency, better information assurance and processing and sustainability, digital workflows are being added to our personnel system, AFAS. Many of our processes are now fully digital, with fewer and fewer documents being printed for sending.

Labour market campaign

In the autumn of 2023, we redeployed our 'Je komt als geroepen' ('Answer the call') labour market campaign. Through this campaign, the Protestant Church aims to show that it is not only a place for finding faith, hope and love, but also a place to work as a professional or volunteer. Kerk in Actie employees also tell their stories as part of the campaign.



4.2 Monitoring

Kerk in Actie has established a comprehensive monitoring and evaluation process. This enables us to determine at all times whether we are on track or need to make adjustments. We look not only at whether projects are run properly, but also whether they achieve the desired impact.

Contracts

We contract with partner organisations at the project level to define the results to be achieved. These contracts have a maximum term of three years. As a minimum requirement, the target groups are specified by number, gender and location. Budgets are based on concrete activities and linked to a timeline.

Because it's important for our partners to be solid and reliable, strengthening the partner organisation's capacity is also part of the contract (and budget). This might involve matters such as strengthening financial administration or organisational management, expertise on a specific topic, or local fundraising.

Report

Our partners provide annual substantive and financial reports and audits that reference the planned outcomes. These include actual stories

describing the impact of the projects. This aligns with our plan to make impact measurable (see 2.3). In turn, it enables us to more effectively monitor whether we are achieving our goals. Reports are reviewed by both our relationship managers and the financial officer. As a rule, audits are delivered at the organisational level. This also allows Kerk in Actie to assess within which organisational context a specific project is implemented.

We respond to the reports annually with a feedback letter reflecting on the results achieved and the quality of reporting. At the end of a contract, the cycle is completed with a closure letter. The final reports are reviewed and approved by the foreign manager.

As a member of the umbrella organisation Action by Churches Together (ACT Alliance), Kerk in Actie works with many ACT members. If we are engaged in a joint programme partially funded by us, we also receive a report from ACT Alliance showing the results.

Feedback loop

Last year we developed a new method: the 'feedback loop'. We regularly invite partners to give us feedback which we use to learn, after which we share the lessons with those partners. By means of this 'loop', we encourage the giving and receiving of feedback, and strengthen our relationship. We learn from each other and see each other as valuable, fully fledged partners.

Working visit

Our relationship managers and finance staff visited various partners and projects during 2023. Management and executives also went on working visits both domestically (including SchuldHulpMaatje Hoogetveen and a theme visit on sustainability) and abroad (including Israel and Palestine, Moldova and Thailand).

Site visits are necessary to experience whether our plans really lead to the desired results when put into practice, and for the purpose of reciprocal feedback. The visit helps strengthen relationships, which improves our effectiveness. It also gives us the opportunity to look for possible new partners and projects.

We also use working visits to retrieve information and stories that we can share with our donors, for example for collection projects. Time and again, we are impressed by the work our partners do.

4.3 Risk management, integrity and quality

Our work is only made possible by the gifts and involvement of donors. Their input enables us to advocate for people in vulnerable situations. This requires that we manage people and resources effectively, for which risk management, integrity and good quality are essential.

Risk management

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

Strategic risks

To identify the strategic risks to the national office, we held a risk workshop with the board and management in November 2022. During this workshop, a risk analysis was conducted that also covered the work done by Kerk in Actie. The analysis focused on the three overall goals from the national office's 2023 annual plan:

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

For each objective, we considered what events might get in the way of achieving it. We then estimated the probability of that event occurring, and the impact the event would have on not achieving the objective. With respect to risk appetite, we addressed only those events with a high 'probability x impact' score, and used them to develop control measures.

Management measures

During 2023, we monitored events and took action where necessary. The following are the most important measures for each objective:

1a. We are an attractive and inspiring environment

There are well-attended weekly meditative services in the chapel. We organise events such as an employee start-up day, a New Year's breakfast, themed lunches and Meet&Greets at which we come together, get inspired and catch up on developments in the organisation. We also further developed our internal communication tools. The benefits plan was improved and the new training policy was approved.

1b. We are a safe environment

Management conversed with the confidential advisers, resulting in the adoption of a planned approach. Each team leader is tasked with having the conversation in their team about tasks, roles and responsibilities. Psychological safety is also on the agenda during consultations between HR and the Works Council.

2. We make a difference to our target groups

Programme leaders regularly join the Vision Group so that the vision for a future-oriented approach to being church is included in the development of services. We are working to refine our services and from now on, will shape these in accordance with three lines: basic, future-proof and future-oriented services.

3. We are financially future-proof

We worked to revise the quota scheme in 2023, and it was adopted by the Minor Synod in March 2024. In the near future, we will prepare the multiyear budget based on this decision. We have also redesigned the treasury function, which improves our liquidity management.

Through our feedback loop (see 4.2), we receive direct and ongoing feedback on our strategy and implementation from our partner organisations. Our regular visits to partners in the field enable us to see which approach has prospects. We incorporate this into our strategy.

Operational risks

To gain insight into our operational risks, Kerk in Actie conducted a SWOT and GAP analysis (an analysis of strengths, weaknesses, opportunities and threats) in 2023. Using this methodology, we identified outside opportunities and threats, as well as strengths and weaknesses in the internal organisation. For the purposes of internal risk management, we took the results of the GAP and related actions into account when preparing the 2024 annual plan.

By conducting field visits, we can see for ourselves whether our approach offers good prospects.

We also conducted risk assessments on daily processes in 2023. We identified potential risks, and depending on the risk class, we then established control measures for them. We also use our internal reports every four months to monitor risks and related control measures.

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

Financial risks

Financial risks can relate to both income and expenses. In recent years, our income has been fairly stable, although we are seeing a shift from church donations to private donations. To reduce risks related to declining income, we are considering new forms of fundraising. One example is the successful annual door-to-door collection (see 4.4).

To ensure continuity, the budget sets a standard for earmarked reserves based on the balance

of contingent grant commitments. This allows support for projects to continue even in the face of declining income or sudden high expenses (e.g., due to a major emergency relief operation).

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

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

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

Integrity & fraud

Kerk in Actie has an integrity policy in accordance with the Recognition Scheme for Charities Netherlands and Partos (Erkenningsregeling van Goede Doelen Nederland en Partos).

Codes of conduct and Certificate of Good Conduct

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

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

We are currently exploring the possibility of periodically assessing employees' compliance with these codes once they have entered employment with us.

Integrity hotline

The national office (to which Kerk in Actie belongs) has both an internal and an external hotline for suspected or actual integrity violations by employees. There is a protocol for handling these reports. All Kerk in Actie partner organisations have also been informed on how to report violations by national office/Kerk in Actie employees. During 2023, the internal confidential adviser received 14 reports and the external confidential adviser received four reports for the national office as a whole. The management team discusses the confidential advisers' reports annually. Following the 2023 report, a meeting was held (in March 2024) to discuss patterns and trends with all managers, and to look at how certain situations can be prevented or handled differently in the future.

Moral reflection

All Kerk in Actie regional teams hold an annual moral reflection meeting. During the meeting, they discuss moral dilemmas they have encountered in practice using the step-by-step plan of the Integrity Office for Dutch Municipalities. This helps us to further improve the quality of our work.

Integrity risk analysis

Although we have an integrity policy in place, that doesn't necessarily make our organisation

immune to violations. It is important to remain vigilant and counter potential integrity violations. We conducted a comprehensive analysis in 2023 in order to identify potential integrity risks. In 2024, we will determine whether action is necessary, and if so, what that should be.

During 2023, we identified risks relating to integrity.

Partner integrity

We also call attention to our partner organisations' own integrity policies, and identify potential integrity violations. In 2022, we conducted a survey of our partner organisations' integrity policies. During 2023, we discussed integrity violations (among other issues) in panels with our partners. Based on the survey and partner panels, we will take a number of steps in 2024 to further ensure integrity among our partners. To this end, we will work with ACT Alliance to set up training and make our integrity policy more accessible to our partners.

There were four reports of integrity violations by employees of Kerk in Actie partner organisations during 2023. Three of these were investigated and we took action accordingly. An independent investigation of the fourth report is underway, in accordance with our fraud protocol.

Quality and certifications

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

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

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

4.4 Communications and fundraising

The Fundraising and Communications & Events teams are closely involved in our work. We join forces to share stories about our projects and raise funds.

Contact with our supporters

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

- **Local diaconates and deacons**

Through our e-newsletter and magazine *#protestant*, we keep diaconates informed about our work. We also make room here for tough questions, such as diaconal dilemmas. On the websites protestantsekerk.nl and kerkinactie.nl, we share current information on matters such as the 'Together Against Poverty' campaign and the De Thuisgevers project. And the collection schedules and materials help deacons take action with their local congregations on behalf of global projects.

- **Church members and donors**

By means of the various *Petrus* communications, we keep existing and potential donors and church members connected to what we do. The *Petrus* magazine has a regular section on a Kerk in Actie theme, with personal stories about our projects. In the e-newsletter, we share articles and prayer points for current topics. The television programme *Petrus in het land* (*Peter in the Country*) makes trips abroad – in 2023 to Moldova and Ukraine, for example – where we support people affected by war. And there are collection goals listed on our Lent calendar and Advent calendar.

7 focus countries



To bring our work closer to home, we are highlighting seven 'focus countries' in the years to come. These countries are typical of the work we do around the world. We will share stories about the projects in these countries, as well as prayers, liturgical videos, magazines and children's materials. During 2023, we completed the material for four of the seven countries. Local congregations can indicate which focus country they would like to commit to, after which they will receive a basic information package, and updates three times a year.

The focus countries are:

Moldova

Church in Europe's poorest country

Rwanda

Church in an environment of trauma and reconciliation

Bangladesh

Church in a minority position

Lebanon

Church in refugee crisis and general malaise

Colombia

Church in a country with violence and great inequality

Indonesia

Church taking an interfaith approach to build peace and promote sustainability

Ghana

Church in a country with great division between north and south

Door-to-door collection 2023

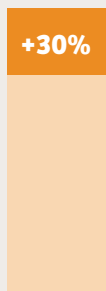
Children in Ukraine

Theme of door-to-door collection

+6,500 volunteers collected,
an increase of **+30%**

Proceeds from collection

€650,000



Fundraising

In recent years we have seen a shift from church to private donations. Church donations have declined from year to year, but 2023 saw an upturn. We have invested in a larger team of consultants, resulting in better contact with local congregations. And to good effect: church donations increased for the first time in years.

Private donations are now up for the ninth year in a row. The door-to-door collection plays an important role in this, thanks to the many volunteers (see text box).

4.5 Acting sustainably

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

Sustainable in action

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

In 2023, we proposed to the Minor Synod that 'sustainability' be added as an explicit theme permeating our work, starting from 2024. We will link concrete ambitions to this that we work on

We support various sustainability projects at home and abroad.

with our international partners as well as with local church forms in the Netherlands. This will enable us to respond to calls from the global church to do more to raise awareness about climate change, to support climate adaptation for those most affected, and to contribute to ecological justice.

Sustainability projects

Kerk in Actie Abroad already currently supports several sustainability projects. In countries such as Uganda, Kenya, Ethiopia, India, Indonesia and Bolivia, we have projects that explicitly focus on climate adaptation, global warming mitigation, and ecotheology. And there is also an exchange underway between the Netherlands and Indonesia concerning green churches and mosques.



▲ As part of our 'care for Creation' focus, a group of parishioners from the Reformed Church in Putten visited an organic cattle and dairy farm.

GroeneKerken in 2023

groenekerken.nl

445 green churches

in the Netherlands on
31 December 2023

CO₂ calculator

We launched a calculation tool
for churches to calculate their
emissions (in collaboration with
Climate Stewards)

149 green sermons

yielded by the Green
Sermon contest (together
with the Dutch newspaper
Nederlands Dagblad)

GroeneKerken organised

3 webinars

'Proeven & Praten'
(('Tasting & Talking'))
'De reis van spullen'
(('The journey of stuff'))
'Alle kerkvergroeners verzamelen'
(('Gathering all church greeners'))

+10 events

We participated in events
including GroenGelovig
(GreenFaithful), the
Churches Fair, New Wine
and the Kerk in Actie Days

3x on the agenda

27 May:
support demonstration on the A12
9 September:
climate celebration together
with Micha NL
12 November:
participation in the Climate March

GroeneKerken

Here in the Netherlands, Kerk in Actie is the initiator and one of the two supporting partners of GroeneKerken. We contribute both labour and resources to this initiative. GroeneKerken offers a network, tips and inspiration for local congregations that want to become more sustainable (see box). A green church is a faith community that actively creates sustainability. While some still think that this network focuses primarily on increasing the sustainability of church buildings, the movement is actually much broader than that. Church can be a place that inspires people to take practical steps together towards creating a greener, more just existence. To raise more awareness about this, the website was updated and a strategy process was carried out during 2023.

Sharing knowledge

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

We make sustainability knowledge, expertise and services available to local congregations. For example, in 2023 we offered an early version of the

programme 'Proeven & Praten' ('Tasting & Talking') to congregations. This programme enables congregations to initiate an open conversation about food and sustainability.

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

Internal operations

In recent years, the national office has done a great deal to improve the headquarters' sustainability, with the result that it now has energy label A+. During 2023, we installed additional charging stations for electric cars. Since 2022, our restaurant service has been provided by The Colour Kitchen, a leader in sustainability and social inclusion. Last year, this partner piloted reusable coffee cups intended to reduce our environmental impact, and the mugs have now been permanently introduced. In addition, we offset 960 tonnes of CO₂ emissions annually by purchasing CO₂ certificates from FairClimate. This organisation uses the income to purchase sustainable solar-powered stoves for refugees in Chad.

During 2024, an external party will be helping us to identify what we need to do in order to be climate neutral by 2030. We will draw up an action plan for this based on their recommendations.



▲ Parishioners from the North Holland classis enjoyed a meal together at the Ontmoetingskerk in Middenmeer while discussing the path our food takes before it reaches our plates.

Procurement policy

In our work, we are partially dependent upon our suppliers. We have a socially responsible purchasing policy for the services and products we purchase. In this respect, we consider the social, ecological and economic aspects at every stage of the procurement process. We also generally award contracts based on best value for money. Finally, we encourage innovation-oriented procurement, for example by allowing suppliers the freedom to come up with smart solutions. Our procurement processes and contract management have been embedded in our system (AFAS) since 2023.

Investment policy

Funds raised by Kerk in Actie are not invested. However, the Protestant Church as a whole does make investments. When Kerk in Actie shares in the returns from these investments, they are always investments to which a sustainable policy applies. The Church only invests in shares of companies that score relatively highly within their sector on sustainability and social policy, and do not negatively impact society as a whole. The annual report of the Protestant Church national office explains this investment policy.

Travel policy

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

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

4.6 Good governance

In this section, we outline the composition of our board and describe the codes of conduct, certifications and grievance procedures that apply to the national office as a whole.

Composition of board and management

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

As of 31 December 2023, **the board of the national office consisted of:**

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

As of 31 December 2023, **the management of the national office consisted of:**

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

Board members' ancillary positions

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

- Legal Counsel/DGA Van der Waaij Juridisch Advies B.V.
- Deputy Chair, Supervisory Board GGZ Centraal (until October 2023)
- Chair of the Board, Protestant Foundation (Protestantse Stichting) Hydepark Management (Hydepark Beheer)
- Chair of the Board, Protestant Foundation Supporting the Protestant Church in the Netherlands (Protestantse Stichting Steun Protestantse Kerk in Nederland)
- Member, Welfare Society (Maatschappij van Welstand)
- Board member, Reformed Church Centre Zeeland Foundation (Stichting Hervormd Kerkcentrum Zeeland)
- Board member, The Provincial fund for the benefit of minority Reformed congregations in Zeeland Foundation (Stichting Het Provinciaal fonds ten behoeve van minvermogende Hervormde gemeenten in Zeeland)
- Board member, Stichting Oostduin
- Board member, Pieter Galenus van Hole Foundation Fund) (Stichting Pieter Galenus van Hole Fonds (until 12 December 2023)
- Board member, Reverend Dominicus van der Schaaf Foundation for the Study of Theology (Stichting Dominee Dominicus van der Schaaf voor de Studie der Theologie) (until 12 December 2023)
- Board member, Seminarians' Auxiliary Fund (Hulpfonds Seminaristen)
- Chair of the Board, Nicola Community (Nikola-Kommuniteit)

Board member retirement schedule

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

J.M. van Lieshout RA MSc, Secretary

- Accountant at Koeleman accountants & tax consultants
- Board member (Treasurer), TKI Dinalog
- Secretary of the Board, Protestantse Stichting Hydepark Beheer
- Secretary of the Board, Protestantse Stichting Steun Protestantse Kerk in Nederland
- Board member, Reformed Church Centre Zeeland Foundation (Stichting Hervormd Kerkcentrum Zeeland)
- Board member, Stichting Oostduin
- Board member, The Provincial fund for the benefit of minority Reformed congregations in Zeeland Foundation (Stichting Het Provinciaal fonds ten behoeve van minvermogende Hervormde gemeenten in Zeeland)

C.J.F.R. Mulder MBA

- Chair, Supervisory Board, Protestant Christian Foundation (Residential and Care Center) De Vriezenhof (Protestants-Christelijke Stichting (Woon- en Zorgcentrum) De Vriezenhof)
- Board member, Protestantse Stichting Hydepark Beheer
- Board member, Protestantse Stichting Steun Protestantse Kerk in Nederland
- Board member, Reformed Church Centre Zeeland Foundation (Stichting Hervormd Kerkcentrum Zeeland)
- Member, Supervisory Board, Saxenburgh Medical Centre (Saxenburgh Medisch Centrum)
- Board member, The Provincial fund for the benefit of minority Reformed congregations in Zeeland Foundation (Stichting Het Provinciaal fonds ten behoeve van minvermogende Hervormde gemeenten in Zeeland)

M.J. Segers MSc

- Diplomat, Secretary, Ministry of Foreign Affairs The Hague (Ministerie van Buitenlandse Zaken Den Haag)
- Secretary, Board EO Metterdaad (until appointed by synod as board member of the National Office of the Protestant Church in the Netherlands (Dienstenorganisatie van de Protestantse Kerk in Nederland))
- Member, Eleos Central Advisory Council (Centrale Adviesraad Eleos)

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

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

- Member, of the Executive Committee and Plenary Raad van Kerken Nederland
- Chair, of the Dutch Christian Forum (NCF, Nederlands Christelijk Forum)
- Chair, Plaisier Committee (Commissie Plaisier) – personal union
- Board member, Reformed Church Centre Zeeland Foundation (Stichting Hervormd Kerkcentrum Zeeland)
- Member, Supervisory Board, Ruimzicht Foundation (Stichting Ruimzicht)

J.W. Stam RA MSc

- Senior Manager Professional Services Department (Bureau Vaktechniek) at Baker Tilly (Netherlands) N.V.
- Member of the Executive Committee of the General Synod of the Protestantse Kerk in Nederland
- Board member, Protestantse Stichting Steun Protestantse Kerk in Nederland
- Deacon, Reformed Congregation in Hasselt
- Member, Broad Executive Committee Classical Assembly (Classicale Vergadering) Overijssel-Flevoland (until appointed by the General Synod as a member of the Executive Committee)
- Treasurer, ROKI Foundation (Stichting ROKI)

Director's ancillary positions**G.J. de Groot MSc MBA, Chief Executive Officer**

- Member, Participant Council of the Protestant Diaconal Holiday Work Foundation (Participantenberaad van de Protestantse Stichting Diaconaal Vakantiewerk)
- Member, Supervisory Board, Alpha Course Netherlands Foundation (Stichting Alpha-cursus Nederland)
- Member, Maatschappij van Welstand (society grants committee)
- Board member, Hervormde Stichting Fonds David Nuijts
- Board member, Seminarians' Auxiliary Fund (Hulpfonds Seminaristen)
- Board member, Stichting Dominee Dominicus van der Schaaf voor de Studie der Theologie
- Board member, Louisabeth Natter Foundation Study Fund (Stichting Studiefonds Louisabeth Natter)
- Board member, Marsbach Frohefledt Foundation (Marsbach Frohefledt Stichting)
- Board member Pieter Galenus of Hole Fund Foundation
- Board member, Stichting Oostduin



▲ The Protestant Church and PSDV are joining forces to take a new approach to diaconal holiday work.

Remuneration for board & management

Members of the national office board receive no remuneration for their work, but they are entitled to reimbursement for expenses incurred in performing their board duties. In 2023, €3,885 was provided in the form of reimbursements, mainly for travel and accommodation expenses. No loans, advances or guarantees were made to the board members.

The board adopted the remuneration policy, the level of the director's remuneration, and the level of other remuneration components at its meeting on 6 November 2023. They have been assessed against the remuneration scheme that is part of the Recognition Scheme for Charities.

The gross annual salary including holiday pay and end of year bonus for the Chief Executive Officer Jurjen de Groot was €146k (1 FTE) in 2023. This annual income is subject to a BSD (Base Score for Management Positions) score of 570 points in accordance with the remuneration scheme. The corresponding maximum income is €175k as of 1 July 2023. This annual income comes in below this maximum.

The annual income, taxed allowances/additions, employer's pension contribution and other long-term remuneration for Jurjen de Groot amounted to €177k (1 FTE), also within the amount of €221k per year indicated in the scheme. They were also in reasonable proportion to annual income. The amount and composition of the Director's salary is disclosed in the financial statements in the statement of income and expenses.

Statutory objectives

Nothing changed with respect to the statutory objectives during 2023.

Kerk in Actie discussion points at board meetings

During national office board meetings, Kerk in Actie came up for discussion due to its involvement with the PSDV church foundation Protestant Diaconal Holiday Work Foundation (Protestantse Stichting Diaconaal Vakantiewerk). The Protestant Church and its legal predecessors have offered diaconal holiday work for decades, and this has been done through the PSDV since 2009. Kerk in Actie supports this holiday work by means of a financial contribution.

In recent years, for a number of reasons, the cooperation between PSDV and the Protestant Church has begun to fray. We therefore got together to find a new vision for our collaboration. We are committed to the strength of local congregations in supporting diaconal (holiday) work, good partnership, and good use of Nieuw HydePark.

Discussion points covered by the Kerk in Actie management team

Several decisions were made during the Kerk in Actie management team meetings. We list the most important ones:

- The priorities framework (with our five priorities) has been revised. Starting in 2024, we will be working with a framework consisting of four themes, building on the priorities (see 2.3).
- We decided to align the Impact framework with fundraising and communications strategies. The Impact Project Plan 2.0 was adopted (see 2.3).
- In the area of finances, we determined exactly what is included in the earmarked funds and reserves. There is an annual analysis of these two items. We have also refined our principles with respect to funds raised (see 2.3).
- We evaluated the relationship between Kerk in Actie at home and abroad and strengthened cooperation between these two facets by starting thematic groups with participants from different teams, and by means of team building at the team level (see 4.1).
- We are more actively pursuing sustainability, for example with respect to the role of the church in climate adaptation (see 4.5).
- The De Thuisgevers project has been extended and will run for all of 2024.

During 2023, this new form of collaboration was discussed at board meetings. The basic principle is that the PSDV will become an independent foundation. The Minor Synod accepted the memorandum *Een gedeelde toekomst (A Shared Future)* as a starting point for further policy. Since the end of 2023, practical steps have been taken in this regard.

Codes of conduct

The national office, and Kerk in Actie as part of it, are committed to good governance and responsible fundraising and spending of funds. We subscribe to essential codes of conduct, adhere to relevant regulations and hold associated quality certifications (see 4.3).

We handle every donated euro with care.

Recognition Scheme and Governance Code

The board and management of the national office subscribe to the Recognition Scheme for Charities

and the Dutch Corporate Governance Code, and act in accordance with these. These codes contribute to effective corporate governance and good entrepreneurship, including matters such as acting with integrity and transparency, proper oversight for these, and accountability for the oversight that has been exercised.

CBF recognition and ISO 9001 certification

Kerk in Actie has CBF-Erkenning (CBF Recognition) and is thus an Approved Charity. This means that we meet strict quality standards and adhere to the relevant charity laws and regulations. We handle every donated euro with care, and account for our spending. Kerk in Actie voluntarily submits to assessment by the CBF. This consists of an annual check and a comprehensive assessment every three years.

Since November 2021, Kerk in Actie has also been ISO 9001 and Partos 9001 certified. We are continuing to professionalise and improve our quality management system (see 4.3).

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



▲ The De Thuisgevers project has been extended for the whole of 2024.

Auditor and audit committee

An independent external auditor, KPMG Accountants, performs the audits for our organisation. KPMG was appointed as the auditor of the Protestantse Kerk in Nederland by the Synod's Executive Committee on 28 October 2020, following a selection process.

The auditor attends meetings of the audit committee established by the board. This audit committee supports the board of the national office in carrying out the responsibilities of financial oversight. An audit regulation was adopted in 2008 for this purpose, and this was revised in 2023.

The audit committee consists of three external members (Ms A. van Dalen-Rietveld, Mr P.W. Bos and Mr R.W. de Graaf) and two internal members (board members Ms J.M. van Lieshout and Mr C.J.F.R. Mulder). The other members are the Director and the Finance & Control team leader.

The audit committee met twice in 2023. In addition, the internal members of the audit committee met six times in 2023 to discuss internal reports on progress of policies and finances.

We have an internal policy for communications designed (in part) to raise funds. This concerns matters such as portraying projects and target groups in a dignified and respectful manner.

Our fundraising is done largely through local diaconates and ZWO groups (mission, world diaconate and development cooperation). The highly engaged and critical approach taken by these groups means that they have a regulatory effect.

Complaints

The national office has a complaint procedure and a complaint form, in accordance with Article 15 of the General Regulations. These are available from protestantsekerk.nl/klacht. The complaint register for the year 2023 was discussed and adopted at the 18 March 2024 board meeting. There is also an internal and an external hotline for integrity violations (see 4.3).

Partner organisations

The Protestant Church (together with Kerk in Actie as part of it) is in contact with a variety of partner organisations including the following:

- **Affiliated institutions**

Examples include Church Money Management Foundation (Stichting Kerkelijk Geldbeheer), the Protestant Theological University and modal implementing organisations (IZB, GZB and HGJB).

- **Interest groups**

Examples include the Association for Church Pastoral Management (Vereniging voor Kerkrentmeesterlijk Beheer), and the Federation of Diaconates (Federatie van Diaconieën).

Furthermore, the Protestant Church is a member of the Council of Churches in the Netherlands and international organisations such as the World Council of Churches, ACT Alliance, World Communion of Reformed Churches, Lutheran World Federation and the Conference of European Churches. We also maintain contact with partner churches at home and abroad.

5. Financial policies and results

We will conclude the board report by examining the finances. We outline the key figures and result for 2023, and we highlight some key points of our financial policy. The financial statements follow, and we go into greater detail in these.

Key figures

The following key figures summarise the state of the Kerk in Actie finances.

Key figures Kerk in Actie (x €1,000)	Standard	Budget 2024	Account 2023	Account 2022	Account 2021
Result		-4,012	-5,827	1,396	-1,908
Income		26,622	36,948	39,533	26,673
Expenses		30,634	42,775	38,138	28,582
Expenditure rate income	min. 70%	96.6%	97.9%	83.0%	89.6%
Expenditure rate expenses	min. 70%	83.9%	84.6%	86.0%	83.6%
Fundraising costs relative to income	12.5%	12.5%	10.1%	14.0%	13.7%
Management and administration costs relative to expenses	5-6%	5.5%	6.7%	4.2%	4.8%
Personnel expenses		3,665	2,898	2,648	2,539
Absenteeism		4%	2%	6%	8%
Basic workforce in FTE		36.9	33.3	27.9	29.2
Temporary employees in FTE		2.0	2.6	3.3	4.0

Finances

Continuity reserve

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

Reserves and funds

The equity of Kerk in Actie is subdivided into reserves and funds.

• Reserves (€8,685k)

Kerk in Actie's reserves come under the category of 'earmarked reserves'. Spending from these earmarked reserves must take place within the general purpose indicated.

• Funds (€11,553k)

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

Earmarked reserves policy

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

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

The standardisation of earmarked reserves and earmarked funds is based on the premise that Kerk in Actie wants to maintain sufficient reserves to sustain existing programming for a five-year period. This requires hedging financial risks as effectively as possible. In accordance with the calculation in the 2023 budget, the level of the standard is set at €12.8 million.

In 2023, the four earmarked reserves were merged into a single general earmarked reserve for Kerk in Actie work. Relative to this standard, the earmarked reserves at the end of 2023 are as follows:

Earmarked reserves (x €1,000)	Position end 2022	Result 2023	Position end 2023	Standard 2021	More/less 2020
World Diaconate	7,022	-7,022	0		
Mission	5,589	-5,589	0		
Emergency relief	2,055	-2,055	0		
Diaconal work	364	-364	0		
General	0	8,685	8,685		
Total	15,030	-6,345	8,685		

Earmarked funds (x €1,000)	Position end 2022	Result 2023	Position end 2023	Standard 2021	More/less 2020
World Diaconate	2,135	1,871	4,006		
Mission	0	0	0		
Emergency relief	3,743	1,567	5,310		
Diaconal work	0	0	0		
Emergency relief SHO	3,091	-2,138	953		
Other	2,065	-781	1,284		
Total	11,034	519	11,553		

Minimum reserve position			20,238	12,800	7,438
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Kerk in Actie result for 2023

Profit appropriation

The 2023 financial year closes with a negative result of €5,827k, which is €2,433k lower than budgeted. From this result, a sum of €6,345k was withdrawn from the earmarked reserves, while a withdrawal of €2,394k had been budgeted. From this result a sum of €519k was added to the earmarked funds, while a withdrawal of €1,000k had been budgeted. Of this, a withdrawal of €2,138k relates to the SHO Emergency Relief Operations.

Income

Total income in 2023 was €36,948k, which was €9,994k more than budgeted. This is due to the proceeds of €8,800k from the Giro555 campaign

for Syria/Turkey. Income from individuals was €1,782k more than budgeted, of which €554k was due to a higher amount accruing from legacies.

Charges

Total expenses in 2023 were €42,775k, which was €12,426k more than budgeted. The main cause was the project spending for the Syria/Turkey campaign, which amounted to €9,924k. In addition, the 2024 contract awards for the domestic diaconate were granted in 2023, amounting to approximately €1,000k.

Spending ratios

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

Kerk in Actie ratios	Standard	Account 2023	Budget 2023	Account 2022	Account 2021
Target spending relative to total income	min. 70%	97.9%	94.7%	83.0%	89.6%
Target spending relative to total expenses	min. 70%	84.6%	84.1%	86.0%	83.6%
Fundraising income	12.5%	10.1%	12.1%	9.4%	11.6%
Management and administration costs	5%-6%	6.7%	5.1%	4.2%	4.8%

Target spending relative to total income and total expenses

This includes project funding agreed upon directly with partners and activities carried out within the scope of the objective from within the organisation, instead of through partners. These activities include domestic diaconate, emergency relief, and communication and outreach. The 2023 realisation was substantially higher than the norm because funds from the earmarked reserve and earmarked funds were used for target spending. These were also budgeted for.

Management and administration costs

These costs relate to the management and facility components (including housing, Computerisation & Automation, Finance & Control, and HR), which are charged to Kerk in Actie based on budgeted staffing. The 2023 realisation was above both the norm and the 2023 budget, and was higher than previous years. This is due to more costs being allocated to management and administration costs in the statement of expenses, compared to previous years.

Fundraising income

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

6. Accountability towards Samenwerkende Hulporganisaties (SHO)

Final financial accountability at year-end 2023 for national Samenwerkende Hulporganisaties (SHO) campaigns

Ukraine (amounts x €1.00)	Period 31-12-2022 to 31-12-2023					
	Financial year		Total	Up to and including financial year		Total
<i>Income</i>						
Income from SHO campaigns	11,000,000		11,000,000	0		11,000,000
DM income	0		0	0		0
Total income	11,000,000		11,000,000	0		11,000,000
Preparation and coordination	231,440		231,440	538,560		770,000
Available for relief activity	10,768,560		10,768,560	-538,560		10,230,000
(UO = Executive organisation) (IK = International umbrella body)	Financial year			Up to and including financial year		
	Emergency Relief	Recon-struction	Total	Emergency Relief	Recon-struction	Total
<i>On-site spending</i>						
aid provided through the UO	5,859,526	0	5,859,526	2,664,744	0	8,524,270
support provided through the IK	243,245	0	243,245	37,114	0	280,359
support provided through Kerk in Actie	0	0	0	0	0	0
	6,102,771	0	6,102,771	2,701,858	0	8,804,629

Syria (amounts x €1.00)	Period 31-12-2022 to 31-12-2023					
	Financial year		Total	Up to and including financial year		Total
<i>Income</i>						
Income from SHO campaigns	0		0	8,000,000		8,000,000
DM income	0		0	0		0
Total income	0		0	8,000,000		8,000,000
Preparation and coordination	0		0	560,000		560,000
Available for relief activity	0		0	7,440,000		7,440,000
(UO = Executive organisation) (IK = International umbrella body)	Financial year			Up to and including financial year		
	Emergency Relief	Recon-struction	Total	Emergency Relief	Recon-struction	Total
<i>On-site spending</i>						
support provided through the UO	0	0	0	2,417,128	0	2,417,128
support provided through the IK	0	0	0	0	0	0
support provided through Kerk in Actie	0	0	0	41,151	0	41,151
	0	0	0	2,458,279	0	2,458,279



Financial report

On the following pages we present the 2023 financial figures for Kerk in Actie, along with explanatory notes.

7. Financial statements

7.1 Balance sheet (after profit appropriation)

Assets (x €1,000)	Ref.	Balance Sheet 31-12-2023	Balance Sheet 31-12-2022
Receivables and accruals		16,775	20,072
Cash and cash equivalents		5,326	6,859
Current assets	1	22,101	26,931
Total assets		22,101	26,931

Liabilities (x €1,000)	Ref.	Balance Sheet 31-12-2023	Balance Sheet 31-12-2022
Reserves and funds			
<i>Reserves</i>			
Earmarked reserves		8,685	15,030
<i>Funds</i>			
Earmarked funds		11,553	11,034
Total reserves and funds	2	20,238	26,064
Provisions	3	80	126
Long-term liabilities	4a	408	0
Current liabilities	4b	1,377	741
Total liabilities		22,101	26,931

7.2 Statement of income and expenses

Income (x €1,000)	Ref.	Account 2023	Budget 2023	Account 2022
Income from individuals	5	26,226	24,444	24,086
Income from affiliated non-profit organisations	6	678	810	1,956
Income from other non-profit organisations	7	9,936	1,700	13,464
Income from government grants		0	0	0
Sum of income raised		36,841	26,954	39,506
Income in return for the provision of products and/or services	8	107	0	1
Other income		0	0	26
Sum of income		36,948	26,954	39,533

Expenses (x €1,000)	Ref.	Account 2023	Budget 2023	Account 2022
Spent on objectives				
Mission		7,538	7,804	6,812
World diaconate		8,756	8,919	9,034
Emergency relief		17,151	7,102	15,140
Domestic diaconate		2,725	1,702	1,830
	9	36,170	25,528	32,816
Fundraising costs	9	3,719	3,268	3,729
Management and administration costs	9	2,887	1,553	1,593
Total expenses		42,775	30,349	38,138
Balance before financial income and expenses		-5,827	-3,394	1,396
Balance of financial income and expenses		0	0	0
Balance of income and expenses		-5,827	-3,394	1,396

7.3 Profit distribution

Profit distribution (total) (x €1,000)	Account 2023	Budget 2023	Account 2022
Earmarked reserves	-6,345	-2,394	-1,699
Earmarked funds	519	-1,000	-302
Total reserves and funds	-5,827	-3,394	1,397

7.4 Cash flow statement

Cash flow statement (x €1,000)	Ref.	Balance Sheet 31-12-2023	Balance Sheet 31-12-2022
Total income		36,948	39,533
Total expenses		42,775	38,138
Surplus/deficit		-5,826	1,396
Balance of income and expenses		-5,826	1,396
Change in depreciation		0	0
Change in receivables		3,297	-4,032
Change in provisions		-46	4
Change in support commitments		407	0
Change in current liabilities		635	-9
Total changes		4,293	-4,037
Cash flow from operations		-1,533	-2,639
Investments in tangible assets		0	0
Cash flow from investment activities		0	0
Change in cash		-1,533	-2,639
Cash and cash equivalents balance at 1 January 2023		6,859	9,498
Total cash flow		-1,533	-2,639
Cash and cash equivalents balance at 31 December 2023		5,326	6,859

7.5 Notes to the 2023 financial statements

General

Kerk in Actie is part of the Protestantse Kerk in Nederland and its national office, located in Utrecht at Joseph Haydnlaan 2a, a church registered with the Chamber of Commerce under number 302.58.482.

These financial statements contain the financial information concerning the domestic and international mission and diaconate work carried out under the name of Kerk in Actie.

Continuity

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

Reporting period

These financial statements cover the 2023 financial year that ended on 31 December 2023.

Principles applied

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

Presentation and functional currency

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

Use of estimates

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

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

General

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

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

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



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

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

If the representation of economic reality results in the inclusion of assets for which the legal entity does not have legal ownership, this fact is disclosed.

Income is recognised in the statement of income and expenses when an increase in economic potential has occurred as a result of an increase in assets or a decrease in liabilities, the magnitude of which can be reliably determined.

Expenses are recognised when a reduction in economic potential has occurred as a result of a reduction in assets or an increase in liabilities, the magnitude of which can be reliably determined.

Income and expenses are allocated to the period to which they relate.

Financial instruments

Financial instruments include investments in equity and debt securities, trade and other receivables, cash, loans and borrowings, derivative financial instruments (derivatives), trade payables and other payables. The financial statements include

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

Accounts receivable, accruals and other assets

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

Long-term liabilities

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

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

Current liabilities

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

Cash and cash equivalents

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

Reserves and funds

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

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

Provisions

A provision is recognised in the balance sheet when it:

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

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

If part or all of the expenditure necessary to settle a provision is likely to be reimbursed in whole or in part by a third party upon settlement of the provision, the reimbursement is presented as a separate asset.

If the time value of money is material and the period over which expenses are discounted is more than one year, provisions are measured at the present value of the best estimate of the expenses expected to be necessary to settle the liabilities and losses. Provisions are measured at face value if the time value of money is not material or the period over which expenses are discounted is no more than one year.

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

Earmarked donations

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

Income from individuals

• Collections

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

• Donations

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

- **Legacies**

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

Income from affiliated and other non-profit organisations

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

Income from government grants

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

Income in return for services rendered

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

Interest income and interest expenses

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

Staff costs

Staff remuneration is recognised as an expense in the statement of income and expenses in the period in which the work service is performed and, to the extent not yet paid, recognised as a liability on the balance sheet. If the amounts already paid exceed the remuneration due, the excess is recognised as a deferred asset to the extent that it will be reimbursed by staff or offset against future payments by the Protestantse Kerk in Nederland. With respect to benefits with accrual of rights and sabbatical leave, expected expenses

during employment are taken into account.

Contributions received from life-course savings schemes are taken into account in the period for which these contributions are due. Additions to and releases from liabilities are charged and credited to the statement of income and expenses, respectively.

Dutch pension scheme

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

Own fundraising costs

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

Grants and donations provided

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

Cash flow statement

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

Affiliated parties

Affiliated parties are all legal entities over which dominant control, joint control or significant influence can be exercised. Legal entities that can exercise dominant control are also classified as affiliated parties. The statutory board members, other key officials in the management of the Protestantse Kerk in Nederland and close relatives are also affiliated parties.

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

Events after balance sheet date

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

7.6 Notes to the balance sheet

Assets

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

Current assets (1)

Receivables and accruals (x €1,000)	Balance sheet 31-12-2023	Balance sheet 31-12-2022
Protestant Church current account	16,476	19,800
Contributions and grants	48	52
SHO income	98	178
Debtors	29	0
Legacies to be settled	124	42
Total receivables and accruals	16,775	20,072

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

Cash and cash equivalents (x €1,000)	Balance Sheet 31-12-2023	Balance Sheet 31-12-2022
Bank balances	5,326	6,859
Total cash and cash equivalents	5,326	6,859

Cash and cash equivalents are at free disposal.

Liabilities

Reserves and funds (2)

Changes to the earmarked reserves in 2023 were as follows: (x €1,000)	31-12-2022	Allocation 2023	Withdrawal 2023	31-12-2023
Earmarked reserve for World Diaconate	7,022	0	7,022	0
Earmarked reserve for Mission	5,589	0	5,589	0
Earmarked reserve for Emergency Relief	2,055	0	2,055	0
Earmarked reserve for Diaconal Work	364	0	364	0
Earmarked reserve for Kerk in Actie (general)	0	19,916	11,231	8,685
Total earmarked reserves	15,030	19,916	26,261	8,685

Changes to the earmarked funds in 2023 were as follows: (x €1,000)	31-12-2022	Allocation 2023	Withdrawal 2023	31-12-2023
Earmarked fund World Diaconate	2,135	8,725	6,854	4,006
Earmarked fund Mission	0	3,921	3,921	0
Earmarked fund Emergency Relief	3,743	8,666	7,099	5,310
Earmarked fund Diaconal Work	0	1,708	1,708	0
Earmarked fund Emergency Relief SHO	3,091	8,000	10,138	953
Earmarked fund Other	2,065	1,042	1,823	1,284
Total earmarked funds	11,034	32,062	31,543	11,553

Provisions (3)

Provisions (x €1,000)	Balance Sheet 31-12-2023	Balance Sheet 31-12-2022
Pension provisions	80	126
Total provisions	80	126

Pension provisions

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

Changes to provisions (x €1,000)	Balance 1-1-2023	Allocation	Withdrawal	Release	Balance 31-12-2023
<i>Pension provisions</i>					
GKN pension scheme fund	78	0	1	0	77
Pension provisions for Dutch employees	48	0	45	0	3
Total provisions	126	0	46	0	80

Long-term liabilities (4a)

Long-term liabilities (x €1,000)	Balance sheet 31-12-2023	Balance sheet 31-12-2022
Support commitments for partners (longer than one year)	178	0
Donations received in advance	228	0
Total current liabilities	407	0

Current liabilities (4b)

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

Current liabilities (x €1,000)	Balance sheet 31-12-2023	Balance sheet 31-12-2022
Support commitments for partners (less than one year)	642	0
Creditors and partner payments underway	333	395
Unused leave days	127	120
Accounting fees	130	40
Donations received in advance	98	158
Miscellaneous	46	28
Total current liabilities	1,376	741

Financial instruments

General

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

Interest and cash flow risk

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

Credit risk

Kerk in Actie has no significant concentrations of credit risk.

Liquidity risk

Kerk in Actie has no liquidity risk.

Currency risk

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

Off-balance sheet assets and liabilities

Multi-year Kerk in Actie grant commitments

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

At the beginning of each year an assessment is made as to whether the grant commitments can be honoured, partly based on the available earmarked reserves and Kerk in Actie's funds. These multi-year commitments are shown below and expressed in relation to the available resources, namely the relevant reserves and funds at the end of 2023 minus the set standard, as well as the expected resources for direct support based on the 2024 budget.

Events after balance sheet date

There are no events after the balance sheet date.

Programme (x €1,000)	Contingent grant commitments				From reserves/ funds	Budget 2024	Avail- able in 2024	Percent commitment with respect to available funds			
	2024	2025	2026 and fol- lowing	Total				2024	2025	2026 and fol- lowing	Total
<i>Regular programmes:</i>											
Mission	3,176	1,123	17	4,317	0	6,245	6,245	51%	18%	0%	69%
World Diaconate	4,583	1,503	85	6,170	4,006	6,818	10,824	42%	14%	1%	57%
Emergency relief	1,569	167	0	1,736	5,310	4,869	10,179	15%	2%	0%	17%
Diaconal work domestic	0	0	0	0	0	950	950	0%	0%	0%	0%
General earmarked reserve for Kerk in Actie	0	0	0	0	8,685	0	8,685	0%	0%	0%	0%
Total	9,328	2,793	102	12,223	18,001	18,882	36,883	25%	8%	0%	33%

7.7 Notes to income

Income from individuals (5)

Income from individuals (x €1,000)	Account 2023	Budget 2023	Account 2022
Collections, donations and gifts	21,929	20,700	22,258
Legacies	4,298	3,744	1,828
Total	26,226	24,444	24,086

Income from affiliated non-profit organisations (6)

Income from affiliated organisations (x €1,000)	Account 2023	Budget 2023	Account 2022
Diaconal quota levy	315	315	315
Protestantse Kerk in Nederland (esp. Mission)	363	2,195	1,641
Total	678	2,510	1,956

Income from other non-profit organisations (7)

Income from other organisations (x €1,000)	Account 2023	Budget 2023	Account 2022
<i>SHO emergency relief operations</i>			
Turkey-Syria	8,000	0	0
Ukraine	0	0	11,000
	8,000	0	11,000
<i>EO Metterdaad</i>			
Miscellaneous projects	433	0	291
	433	0	291
<i>The Jurrewitz Fund Foundation (Stichting het fonds Jurrewitz)</i>	0	0	984
<i>(share liquidation balance)</i>			
Other institutions	1,503	1,700	1,189
	1,503	1,700	2,173
Total	9,936	1,700	13,464

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

Income in return for the provision of products and/or services (x €1,000)	Account	Budget 2023	Account 2023	2022
Miscellaneous		107	0	1
Total		107	0	1

7.8 Notes to expenses (9)

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

Expenses relating to objectives (x €1,000)	Programme-related and other Kerk in Actie activities								
	Mission	World diaconate	Emergency relief	Domestic diaconate	Fund-raising expenses	Management and administration costs	Total for actual year	Budgeted year	Account 2022
Issued (project) grants/ (project) contributions	5,929	7,389	15,797	1,900	0	0	31,015	18,961	26,981
Payments to affiliated (international) organisations	0	0	0	14	0	0	14	50	14
Outsourced work	24	17	-1	148	3,520	0	3,708	3,318	2,428
Communication expenses	774	803	848	199	0	0	2,624	2,926	3,458
Staff costs	810	546	507	463	0	1,945	4,271	3,440	4,202
Housing costs	0	0	0	0	0	244	244	0	273
Office and general expenses	0	0	0	0	199	697	896	101	782
Total expenses relating to objectives	7,538	8,756	17,151	2,725	3,719	2,887	42,775	28,796	38,138

7.9 Kerk in Actie staff costs

Staff costs (x €1,000)	Account 2023	Budget 2023	Account 2022
Gross salaries (incl. allowances)	2,037	2,286	1,774
Social security costs	322	381	289
Pension contributions	225	275	211
Commuting expenses	36	80	24
Invalidity/Pension/Unemployment benefits received	16	0	0
External expertise/temporary staff	63	89	72
Foreign travel expenses	138	175	131
Domestic travel expenses	43	28	25
Training costs	6	41	26
Anniversaries/staff farewell	5	2	1
Miscellaneous	5	83	95
Total staff costs	2,898	3,440	2,648
Average basic workforce in FTEs	33.3	34.5	27.9
Average staff costs (salaries + social security costs) per FTE (x €1)	79,141	87,594	82,366

In the statement of expenses, €4,271 is distributed under staff expenses. In addition to the €2,898 specified above, the €4,271 includes €600 for KiA consultants under Fundraising and €774 in staff under management and administration costs.

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

7.10 Management costs

Management staff costs (x €1,000)	Account 2023	Budget 2023	Account 2022
<i>Employment</i>			
Nature (duration)	Indefinite	Indefinite	Indefinite
Hours (full-time work week)	40	40	40
Part-time percentage	100%	100%	100%
Period	01/12	01/12	01/12
<i>Remuneration (x €1,000)</i>			
Annual income:			
Gross wage/salary	126	126	118
Holiday pay	10	10	9
Year-end bonus	10	10	10
Variable annual income	1		1
Total annual income	147	147	138
Taxable allowances/additions	10	10	9
Pension costs	17	17	16
Other long-term remuneration			
Employment termination benefits			
Total other expenses and allowances	28	27	25
Total remuneration	175	174	163

The annual executive income for Jurjen de Groot in 2023 was €147k (1 FTE). A BSD (Base Score for Management Positions) score of 570 points applies to this annual income according to the remuneration scheme (part of the Recognition Scheme for Charities). The associated maximum income is €178k as of 1 July 2023. This annual income comes in below this maximum. The annual income, taxed allowances/additions, employer's pension contribution and other

long-term remuneration for Jurjen de Groot amounted to €175k (1 FTE), also within the amount of €221k per year indicated in the scheme. They were also in reasonable proportion to annual income. No loans, advances or guarantees were made to the Director.

This statement shows the total remuneration for all work performed by the Director, of which 19% was allocated to Kerk in Actie in 2023.

7.11 SHO allocation key

Data for the purpose of calculating SHO allocation key (amounts x €1,000)	2021	2022	2023
Scope of emergency relief and reconstruction assistance provided	6,550	7,190	8,230
Proceeds from own fundraising	26,274	28,506	28,841

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

7.12 Adoption and other details

The Minor Synod of the Protestantse Kerk in Nederland considered and adopted the financial statements for the 2023 financial year at its meeting on 28 June 2024.

Utrecht, June 28 2024

G.H. van der Waaij MA LLM, Chair

J.M. van Lieshout RA MSc, Secretary

C.J.F.R. Mulder MBA

M.J. Segers MSc

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

J.W. Stam RA MSc, from the General Synod Executive Committee

Independent auditor's opinion

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

Provisions in the articles of association on profit appropriation

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

**Kerk in Actie**

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Kerk in Actie, April 2024

**ANBI**

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

