

## ANNUAL REPORT 2012



Promoting productive re use of waste and waste water (WASH programme)



Productive management of flood zones as a climate change adaptation strategy (with UN Habitat)



Training and capacity building



Business models for short food chains

**RUAF Foundation**

**[www.ruaf.org](http://www.ruaf.org)**

# Annual Report and Financial Statement 2012

## ABOUT RUAF FOUNDATION

The RUAF Foundation is a global network with member organisations in Europe, Africa, Asia, the Middle East and Latin America, together constituting a leading centre of expertise in the field of Urban Agriculture and City Regional Food Strategies.

RUAF is a not-for-profit organisation, registered in the Netherlands and in operation since 1998, that seeks to contribute to the development of sustainable cities by facilitating awareness raising, knowledge generation and dissemination, capacity development, policy design and lobbying, and action planning regarding urban agriculture and resilient and equitable city region food systems.

## HIGHLIGHTS 2012

Important achievements in 2012 include the following:

- Successful advocacy for and introduction of concepts and tools to incorporate productive agricultural use of wastewater and organic wastes in water, sanitation and hygiene (WASH) projects implemented by partners of the Dutch Water Alliance in 4 countries.
- Comparative analysis of southern cases on short food chains, multi-functional land use and productive reuse of urban wastes in city regions, in order to identify best practices and sustainable business models for city regions in Europa and the Global South.
- Design and implementation of urban agriculture projects as part of city climate change mitigation and adaptation strategies in 3 countries in cooperation with the UN Habitat Cities and Climate Change programme.
- Designing indicators and methods for the monitoring of the impacts of urban and peri-urban agriculture on climate change adaptation and mitigation (with CDKN, UK).
- Elaboration of a Strategy paper on Urban Agriculture for the UN Environmental Programme (UNEP).

### **RUAF Foundation (International Network of Resource centres on Urban Agriculture and Food Security)**

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## **CONTENTS**

### **1. MANAGEMENT REPORT**

### **2. ACTIVITIES AND ACHIEVEMENTS 2012**

- 2.1. Development projects**
- 2.2. Research projects**
- 2.3. Training activities**
- 2.4. Advisory Services**
- 2.5. Knowledge management and sharing**

### **3. FINANCIAL REPORT**

- 3.1. Preparation, Control and Approval**
- 3.2. Profit and Loss account**
- 3.3. Balance sheet**
- 3.4. Statement of the auditor**

## MANAGEMENT REPORT

In 2012, RUAF continued to provide highly valued services in different thematic areas, as they did in previous years. The services include support to project design, implementation and monitoring; short and longer term advisory services; training and action-research, lobby and advocacy, networking and knowledge management. Central to all RUAF activities are its participatory and multi-stakeholder approaches to joint learning, capacity building, influencing policy and linking developmental, research and policy actions.

### *Changes in the organisation*

In order to enhance the transparency and efficiency of the organisation, and in response to its member requests, in early 2012, RUAF Foundation set up an independent secretariat/coordination unit. In earlier years all RUAF staff were employed by the member organisations participating in the RUAF network and subcontracted to RUAF Foundation for RUAF coordination of project activities at international, regional or local level. As per 1 April 2012, the RUAF Foundation now employs directly its director and the staff of its coordination unit in Leusden.

Mr Ir. Henk de Zeeuw reached the age of 65 and stepped down in June 2012 as the director of the RUAF Foundation. The RUAF Board appointed Ms Ir. Marielle Dubbeling as the new director as of July 1, 2012.

The RUAF financial administration –hitherto taken care of by RUAF member ETC Foundation- was transferred to a professional accounting firm, as part of the development of an “in the cloud” administration system, allowing to access and manage financial and other records irrespective of the location of the staff involved.

### *Trends in income and turn over*

2012 was the first year that RUAF received no direct institutional funding from the Ministry of Foreign Affairs in the Netherlands. This meant a loss of 57% of the RUAF budget for 2012 as compared to the last few years. It is for this reasons that RUAF’s turnover declined in 2012 as compared to 2011.

In response to this situation, RUAF reviewed its agenda and strategic acquisition efforts. RUAF management and staff invested considerably in re-establishing its position within a rapidly changing market. These investments involved developing new products and services for current and new clients, and establishing new strategic partnerships. The direct implementation of development actions at city level scaled down, while the research activities were intensified. Policy advice, lobbying and advocacy and technical assistance, training activities and knowledge management functions were continued.

### *Perspectives for 2013 are positive*

#### Increasing demand for RUAF’s services

RUAF Foundation maintained a strong international reputation as unique a centre of expertise in the field of (intra- and peri-) urban agriculture and urban food security. The interest and demand for our expertise and services further increased this year leading to several new projects with (new) partners including UN Habitat (Nairobi), UNEP (France), CDKN (UK), CARE, German Agro Action, the Dutch Water Alliance (the Netherlands) and Oxfam Italy. RUAF staff is often requested to present its experiences in international conferences and workshops and to assist local partners in the preparation of local and national policies and programmes on urban agriculture and urban food systems. Also in our international network, RUAF has made further influenced international policy and organisations, such as UNEP, ICLEI

and GIZ, that regularly consult RUAF on this field of work and are starting to integrate urban agriculture and food systems in their own programmes and activities.

*Financial prospects*

Turn-over for 2013 is accepted to increase and the required funding has been secured. Hiring of 1 new senior and junior staff in the RUAF coordination unit is foreseen.

**Marielle Dubbeling, Director**



## ACTIVITIES AND ACHIEVEMENTS 2012

### Development projects



#### ***Integration of productive reuse of urban wastewater in WASH projects by DWA***

Since 2011, RUAF Foundation participates as thematic partner in the Dutch WASH Alliance (DWA), a 5 year programme in 8 developing countries, funded by the Netherlands Government. The DWA is a consortium of six Dutch organisations working in the field of water, sanitation and hygiene (WASH). RUAF Foundation supports the Dutch and local DWA partners in 4 countries (Ghana, Nepal, Ethiopia, Kenya) to include in their WASH projects a component on safe productive reuse in agriculture of wastewater and organic wastes (including human excreta).

In 2012, RUAF visited all four countries to coach and strengthen capacity of local partners in their work. Assessments of the local situation were finalised for the four countries, and one national and three local training and policy workshops with a variety of stakeholders were organised to promote the topic and put it on political agenda. Furthermore, local project design and activity planning on productive reuse was agreed with the local partners, and project agreements were signed in these four countries to continue collaboration on policy influencing, design and implementation of innovative sanitation systems that incorporate business development and awareness raising on productive use of wastewater and organic wastes, and on research on co-composting (in Ghana).

RUAF also started the preparations for an international "Linking and Learning" workshop on Productive use of wastes for all WASH partners, that will take place in 2013, and for the development of issue no 26 of the Urban Agriculture Magazine on financing and productive use of wastes in urban agriculture and co-funded by DWA.





### ***Enhancing urban agriculture for food security projects in Liberia***

Starting in 2009, RUAF participates in the urban agriculture projects implemented by Welthungerhilfe (WHH) and CARE-Netherlands in 3 cities of Liberia (Greater Monrovia, Gbarnga and Tubmanburg). Under these projects, funded by EU Liberia, RUAF facilitates a process of multi-stakeholder policy formulation and action planning in cooperation with local governments, NGO's and universities.

In 2012, RUAF visited Liberia four times to provide backstopping and training to the local project staff and coordinate project activities with WHH and CARE. Two meetings of the Multi Stakeholder Forum (MSF) in each of the 3 cities were held. The situation analysis was finalised and results disseminated by website and through the platforms. A policy narrative was edited and printed by RUAF and distributed in Liberia and through RUAF's website. Local partners were trained in elaboration of City Strategic Agenda's on Urban Agriculture that were developed and agreed in each city by the multi-stakeholder platforms that bring civil society, research organisations and decision makers together at the same table. In addition RUAF trained and supported local partners in the development of ordinances on urban agriculture in Tubmanburg and Gbarnga, and in the inclusion of urban agriculture in the development plan of Greater Monrovia, starting with a process of land use mapping coordinated by Monrovia City Corporation, with active participation of urban farmers and the Farmer Union.

RUAF also participates in a follow up project coordinated by Welthungerhilfe with a new partner in Liberia: Action Contre la Faim (funded by EU Liberia). Under this programme RUAF continues to support the MSF, the development of land use mapping on urban agriculture in the various townships, and capacity building of selected institutions. In addition RUAF coordinates a study on "Food safety from producer to consumers, looking at the whole urban agriculture value chain". In 2012 a further capacity building assessment and plan was developed, land use maps for each township were printed, and soil and water samples at selected critical points were sent for analysis.



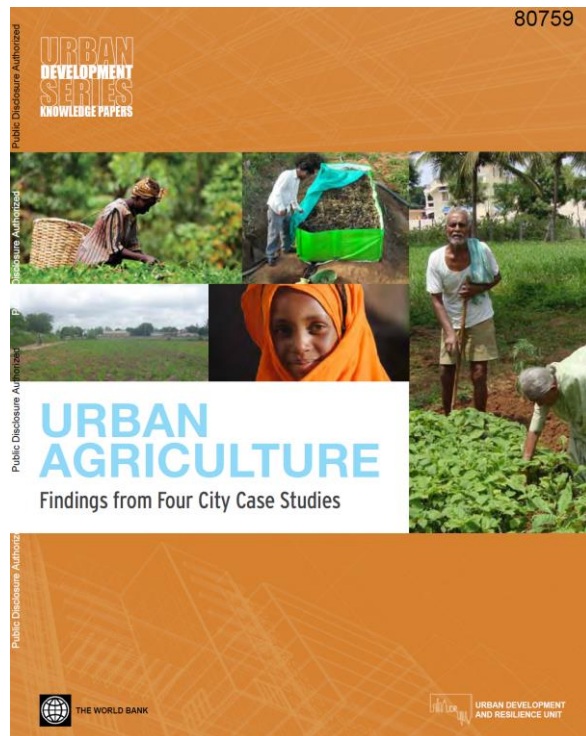
### ***Integrating urban agriculture and forestry in city climate change strategies***

RUAF Foundation cooperates with the UN Habitat programme “Cities and Climate Change” to assist cities participating in that programme to integrate (intra- and peri-) urban agriculture and forestry into their climate change mitigation and adaptation strategies. In 2012 RUAF started cooperating with local and regional governments, research organisations and NGOs, women, community and producer groups from Kathmandu (Nepal), Kesbewa (Sri Lanka) and Bobo Dioulasso (Burkina Faso) in the design of climate-smart urban agriculture systems and technologies and the formulation of adequate city policies and strategies in this field.

The active involvement of the partners in the project design, planning, lobby and advocacy, enhanced their ownership of the project and raised local capacities to implement the projects and engage in policy review and formulation at the same time. In 2012 the four cities implemented a land use analysis, vulnerability assessment and a critical review of actual policies and regulations on urban agriculture and forestry in the context of climate change and implemented a “food miles” study on various food products consumed in the city that might be produced in the city region to reduce energy use and emissions in food transport, cooling, processing. These studies informed the design of pilot projects including the establishment of 150 rooftop gardens in Kathmandu; the productive rehabilitation of flood zones and the promotion of space-intensive home gardens in Kesbewa, and the design and development of a multifunctional agroforestry greenway in Bobo Dioulasso. The implementation of the pilot projects (in 2013) will go hand in hand with further policy advocacy and formulation in order to facilitate embedding of the project in institutional structures and budgets.



## Research projects



### Project IFQ1-1036 Monitoring impacts of urban and peri-urban agriculture and forestry on climate change

Report 2.2 Indicators and methods to monitor the impacts of UPAF-  
measures on climate change mitigation, adaptation and  
developmental co-benefits

This report was prepared by:  
Mariëtte Dubbeling and Henk de Zeeuw, senior programme officers  
RUAF Foundation-The International Network of Resource centres on Urban Agriculture  
and Food security ([www.ruaf.org](http://www.ruaf.org))  
Kastanjelaan 5, 3833 AN Leusden, the Netherlands

The report and project discussions were funded by The Climate and Development  
Knowledge Network ([www.cdkn.org](http://www.cdkn.org)).

### ***Socio-economic impacts of urban agriculture***

RUAF Foundation finalised this year the study implemented for the World Bank on the socio-economic impacts of urban agriculture in 4 cities: Bangalore (India), Accra (Ghana), Nairobi (Kenya) and Lima (Peru). The study provided evidence regarding the impacts of urban agriculture on the livelihoods of the urban poor, understanding of the factors that constrain or facilitate sustainable development of urban agriculture and resulted in a field tested methodology for this kind of studies. The findings are used in further lobby and advocacy internationally and in the mentioned countries.

### ***SUPURBFOOD***

RUAF is a partner in the SUPURBFOOD research project ([www.supurbfood.eu](http://www.supurbfood.eu)), funded by the European Union and coordinated by Wageningen University and Research Centre (the Netherlands). In this project the agri-food system in 7 European city-regions is studied, with focus on the following themes: i) innovative short food chain initiatives, ii) water and wastes recycling, iii) multifunctional land use. RUAF Foundation contributes by documenting, analysing and making available experiences gained in cities in the Global South on these issues. In 2012, terms of reference for the studies were developed and validated in the first SUPURBFOOD partners meeting and a quick scan was made of 15 to 25 cases to be documented in each thematic area. This will be followed in 2013 by an in-depth analysis of 8 to 10 cases per area to identify major facilitating and hampering factors, adequate institutional models, successful business models and financing modalities and effective policies and support strategies.

### ***Monitoring the impacts of urban agriculture on climate change adaptation and mitigation in cities***

As part of the project “Monitoring the impacts of urban agriculture on climate change adaptation and mitigation in cities” (funded by CDKN, UK), RUAF Foundation organised a group of international scientists from WUR-PPO (Netherlands), IWMI (Sri Lanka), University of Florida (USA), IGSNRR-Chinese

Academy of Science (China), the National University of Rosario/Institute of Physics CONICET (Argentina), UN Habitat, as well as local and provincial policy makers from the Argentina, China and Sri Lanka to jointly design indicators and tools to measure the various impacts of (intra- and peri-) urban agriculture and forestry on climate change adaptation and mitigation in cities and related developmental co-benefits (<http://cdkn.org/project/monitoring-impacts-of-urban-and-peri-urban-agriculture-and-forestry-on-climate-change-adaptation-and-mitigation/>)

The development of the monitoring indicators and methods was initiated by the specification of the potential impacts on climate change mitigation and adaptation in cities and related development benefits. Monitoring indicators selected include amongst other: reduction in GHG emissions (due to less transport and cooling related to more food production in and close to the city; less methane emission from landfills due to use of recycled urban organic wastes and wastewater in urban agriculture and forestry); reduction in urban temperatures (due to urban greening and roof top gardens); carbon storage and carbon sequestration in urban forestry; reduction in run-off (due to productive management of watershed and flood zones); increased proportion of urban food consumption that is produced in the city region; savings on food expenditures; and additional income from urban agriculture and forestry (especially for the urban poor). For each of these indicators minimum data sets are suggested as well as appropriate methods for the collection of such data and their analysis.

Next to the draft monitoring framework the project also resulted in establishing partnerships between partners in North and South on this theme for future collaborative activities. Also, a research proposal was developed to embark on (1) actual data collection on the impacts of urban agriculture and forestry projects on climate change adaptation and mitigation and developmental benefits in four cities (Kesbewa, Sri Lanka; Rosario, Argentina; Kathmandu, Nepal; and Bobo Dioulasso, Burkina Faso); (2) design and calculation of the impacts of alternative scenarios for development of urban agriculture and forestry in these cities; (3) the integration of urban agriculture and forestry in local/ provincial climate change plans and disaster risk management strategies. This proposal was approved by CDKN and the draft monitoring framework will be field-tested in 2013-14 in cooperation with local and provincial authorities, NGO's and Universities.

The high interest of the local partners in the four cities (city authorities, research organisations, NGO's) in this subject and their level of commitment / project ownership is demonstrated by their active participation in the preparation of the proposal for the field testing of the monitoring framework and the elevated level of local co-funding that they are committed to invest in this project.

## **Training activities**

### ***Urban agriculture and climate change***

In a series of international and local workshops, staff of local and regional governments, research organisations and NGOs, women and community groups from Kathmandu (Nepal); Kesbewa (Sri Lanka) and Bobo Dioulasso (Burkina Faso) participating in the joint RUAF / UN Habitat project on “Integrating (intra and peri-) urban agriculture and forestry in city-climate change strategies” were trained on the potential role and impacts of urban agriculture and forestry in climate change adaptation and mitigation in cities; the design of climate-smart urban agriculture systems and technologies; policy review and lobbying, and the formulation of adequate city policies and strategies in this field.

### ***Productive reuse of wastewater and wastes in urban agriculture***

In the context of the Dutch WASH (Water, Sanitation and Hygiene) Alliance (DWA) programme, RUAF organised three local and one national one week training workshops on safe use of solid organic and liquid wastes in (intra- and peri-) urban agriculture. In total 150 people were trained in Nepal (Kathmandu, Surkhet), Ethiopia (Dire Dawa), and Kenya (Kaijado). In addition RUAF partners provided training for 20 artisans and 50 farmers (in Tamale, Ghana) in innovative sanitation and co-composting.

### ***Urban agriculture for food security***

In August RUAF facilitated a learning and planning workshop on urban agriculture for CARE and WHH staff in Liberia. With the 40 participants (all staff of WHH and CARE), agreements were made on visibility, monitoring and a work plan for the rest of the project. RUAF also built capacity on urban agriculture and food safety of 5 young graduates who were hired to undertake sampling and testing.

## **Advisory services and advocacy**

### ***UNEP strategy paper on urban agriculture***

On request of the United Nations Environmental Programme (UNEP) RUAF Foundation drafted a Scoping paper on (intra- and peri-) urban agriculture for UNEP, including an overview of the programmes on urban agriculture implemented by other international key players, an overview of the state-of-the-art and key issues in the development of intra- and peri-urban agriculture, identification of important research, institutional and policy gaps in the field, and providing concrete recommendations to UNEP regarding its policy on intra- and peri-urban agriculture and urban food systems.

### ***GIZ Water-Energy-Food Nexus***

On invitation of the German Foundation for International Cooperation (GIZ) RUAF Foundation made a presentation on urban agriculture at the Eschborner Fachtag “Driving Transformation; the City as a global player”, Eschborn, 5-6 June 2012. Subsequently GIZ invited RUAF to give the key lecture on “Urban agriculture in a Water-Energy-Food Nexus perspective” at the Expert meeting (“EZ trifft Wissenschaft”) on “Klimaanpassung und Urbane Landwirtschaft aus einer Perspektive des NEXUS- Ansatzes”, Eschborn, 20 November 2012, that was held to identify key issues for new German international cooperation policies and programmes in both fields.



**Mieux vivre en ville, produire des légumes chez soi !**

### ***Development of "low space" urban agriculture in Antananarivo (Madagascar)***

RUAF Foundation continued its support to the Institut des Metiers de Ville (IMV, Région Ile de France) and the city of Antananarivo in the design and implementation of the "Low Space-No Space" Urban Agriculture project (AULNA) in Antananarivo (Madagascar). In partnership with INRA (France) a mission to evaluate the first phase and prepare the second phase of the project was implemented.

### ***Evaluation FOCUS-CITY project in Tunis***

On request of IDRC (Canada) RUAF Foundation evaluated the results of the urban agriculture research and development project in Soukra, Tunis implemented by the Association « Club UNESCO/ALECSO pour le Savoir et le Développement Durable de Tunis

### ***SDC Global Programme for Food Security***

On invitation of the Swiss Agency for Development and Cooperation (SDC), RUAF made a presentation (Bern, September 6) to senior officers of the Global Programme on Food Security and other SDC units on the potentials of urban agriculture for enhancing food security (and income) of the urban poor and the various policies and strategies cities in developing countries are applying to promote safe and sustainable urban agriculture and enhance urban food security.

## Knowledge management and sharing



### **Urban Agriculture Magazine**

In 2012, the special issue “RUAF 10 years” (in fact: 12 years!) was distributed in hard copy and as electronic version (at the RUAF website).

The preparation of the next thematic issue of the Urban Agriculture Magazine (# 26) on Sustainable financing for WASH and urban agriculture has started. This issue will be published electronically only to reduce costs.

### **RUAF On- line bibliographic database**

The RUAF bibliographic databases on urban agriculture and directly related topics was maintained and now contains some 7000 entries of which about 50% accessible on line through the RUAF website.

### **Contributions to conferences, workshops and publications**

#### *Productive use of wastes & wastewater*

- Facilitation, in cooperation with SIMAVI and IRC, a session on “Productive Use of Wastes for Urban Agriculture” at the Dutch International Water Day, in Wageningen, the Netherlands in March.
- Participation in two sessions on “Productive Use of Wastes for Urban Agriculture” at the Stockholm World Water Week, in September: a) “No Food and Nutrition Security without Water, Sanitation and Hygiene”, organised by SuSanA, the German WASH Alliance and the Water and Sanitation Program (WSP) of the World Bank, and b) “The Sanitation Chain and Profitable Links between WASH and Agriculture”, organised by the Swedish International Agricultural Network Initiative (SIANI),



Stockholm Environment Institute (SEI), Dutch Nutrient Platform, Ministry of Infrastructure and Environment, the Netherlands, GIZ, IWMI, UNESCO-IHE, WUR, and WASTE.

- Ir. René van Veenhuizen (RUAF coordination unit) is a member of the Steering Group of the (SDC funded) programme on Safe Resource Recovery and Reuse jointly implemented by IWMI and WHO.

#### *Urban agriculture, urban food systems and urban food policies*

- A presentation on “Cities, Food and Agriculture, challenges and opportunities”, at the International Conference “Agriculture through the city; Beyond peri-urban”, held in Venice, 25 May 2012, and organised by the Department of Governance Research of Rural and Urban Transformation of the University of Venice.
- A presentation on “The role of intra- and peri-urban agriculture in building food resilient cities” at the Urban Nature Forum, Belo Horizonte, Brazil, 13 -14 June 2012 organized by ICLEI, SEBRAE and the City of Belo Horizonte.
- Facilitation of a full day session on urban agriculture of the Conference “Agriculture in an Urbanising Society”, Wageningen 1-4 April, organised by Wageningen University and Research Centre (WUR), the Netherlands; a presentation on “Multi-stakeholder planning of urban policies and programmes” at the same conference.
- A presentation on “The role of city food councils and multi-stakeholder forums on urban agriculture in securing urban nutrition” at the conference “Securing Future Food” organized by UK Food Group.
- Facilitation of a roundtable discussion on the integration of urban agriculture into urban planning policies at the Seminar “Eco-construction and urban agriculture” organized by VINCI (French construction company) and AgrioParisTech in Paris.
- Co-authoring a chapter on urban farming systems in the FAO-CGIAR publication on Farming Systems.
- Review of 2 articles for the Journal of Food Chains.

#### *Urban agriculture and climate change mitigation and adaptation*

- Preparation of a paper on the main lessons learned in the RUAF project “Monitoring the impacts of intra- and peri-urban agriculture and forestry on climate change adaptation and mitigation” as an input to the exchange and learning workshop that will be organized by the ICLEI-CDKN Joint Learning Programme on Subnational Climate Compatible Development in 2013.
- A presentation titled “Urban agriculture in a Water-Energy and Food perspective” to senior staff of UNEP, December 2012, Paris.

## FINANCIAL REPORT

### *Preparation, control and approval*

The annual account was prepared by the accounting firm Bos and Partners in Ede, the Netherlands in close coordination with the RUAF director. The financial accounts were controlled and by the external auditors of B&P Audit resulting in a positive opinion of the auditors on the financial statements of the RUAF Foundation. The Board of the RUAF Foundation approved the annual account 2012 after having reviewed the report by the Director and the opinion of the auditors.

### *Reward payments*

Following Dutch laws and "Code Wijffels" members of the RUAF Board of Trustees do not receive any financial compensation for their time invested. Staff salaries of the RUAF director and staff are based on salary scales that reflect the job responsibilities (senior programme officer, junior programme officer, programme assistant) and number of years of job experience. In 2012, the salary of the RUAF Director (1 fte; 12 months) added up to Euro 50.010 gross salary (including payment of pension premiums). This remuneration falls within the maxima set by the Code Wijffels.

### *Profit and loss account*

Due to the fact that project activities in the 18 RUAF partner cities were scaled down and cost saving measures taken at the level of the RUAF coordination at regional and international level, RUAF Foundation had in 2012 a lower turnover than in 2011 (about 59%), but ended with a positive result of Euro 53,253 for the financial year 2012.

RUAF FOUNDATION, LEUSDEN

#### PROFIT AND LOSS STATEMENT FOR THE YEAR 2012

		2012 euro	2011 euro
7	TURNOVER	458.534	993.793
8	COST OF SALES	<u>245.813</u>	<u>970.950</u>
9	OPERATING EXPENSES		
	Personell expenses	138.896	
	Depreciation of fixed assets	173	
	Housing costs	1.706	
	Office staff costs	5.220	19.532
	Other operating expenses	<u>13.473</u>	<u>5.354</u>
	Total operating expenses	159.468	24.886
	OPERATING RESULT	<u>53.253</u>	<u>-2.043</u>
10	FINANCIAL (INCOME)/EXPENSE	-500	-2.043
	RESULT ON ORDINARY ACTIVITIES	<u>53.753</u>	<u>-</u>
	TAX on ordinary activities	-	-
	RESULT FOR THE FINANCIAL YEAR	<u>53.753</u>	<u>-</u>

### **Balance sheet**

Till date RUAF Foundation did not put aside any funds in order to develop fixed assets or reserves, based on the consideration that all funds received for the projects should be used for development actions in the South and the fact that all projects were implemented by the RUAF member organisations (hence overheads accrued to the member organisations and not to RUAF Foundation itself). However and given the more uncertain funding environment and the fact that RUAF Foundation now employs the director and staff of the international coordination unit directly, the RUAF Board decide to create a reserve fund to make RUAF Foundation more resilient to such shocks and to allow RUAF invest in the establishment of the City Food network in cooperation with ICLEI -Local Governments for Sustainability (an association of over 1,200 local governments and the only network of sustainable cities operating worldwide) and upgrading the RUAF information systems (website, on line bibliographic database, Urban Agriculture Magazine, and so on).

#### **RUAF FOUNDATION, LEUSDEN**

##### **BALANCE SHEET ON 31 DECEMBER 2012**

		<b>31-dec-12 euro</b>	<b>31-dec-11 euro</b>
<b>1</b>	<b>Fixed Assets</b>	1.553	-
<b>2</b>	<b>CURRENT ASSETS</b>		
	Receivables	10.028	250.380
	Cash at bank and in hand	<u>212.556</u>	<u>92.284</u>
		222.584	342.664
	<b>TOTAL ASSETS</b>	<u><b>224.137</b></u>	<u><b>342.664</b></u>
<b>4</b>	<b>CAPITAL</b>		
	Foundation capital	-	-
	Reserves	<u>53.754</u>	<u>-</u>
		53.754	-
<b>5</b>	<b>CURRENT ACCOUNTS</b>	-	142.438
<b>6</b>	<b>CURRENT LIABILITIES</b>	170.383	200.226
	<b>TOTAL CAPITAL, PROVISIONS AND LIABILITIES</b>	<u><b>224.137</b></u>	<u><b>342.664</b></u>

## Statement of the auditor



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### INDEPENDENT AUDITOR'S REPORT

To: The general meeting of shareholders of Stichting RUAF

#### Report on the financial statements

We have audited the accompanying financial statements 2012 of Stichting RUAF, Leusden, which comprise the balance sheet as at 31 December 2012, the profit and loss account for the year then ended and the notes, comprising a summary of the accounting policies and other explanatory information.

#### Management's responsibility

Management is responsible for the preparation and fair presentation of these financial statements and for the preparation of the Director's Report, both in accordance with Part 9 of Book 2 of the Dutch Civil Code. Furthermore management is responsible for such internal control as it determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's responsibility

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

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

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

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



voor identificatiedoeleinden





### **Opinion**

In our opinion, the financial statements give a true and fair view of the financial position of Stichting RUAF B.V. as at December 31, 2012 and of its result for the year then ended in accordance with Part 9 of Book 2 of the Dutch Civil Code.

Amsterdam, October 17, 2013

Bos & Partners Auditors B.V.

A handwritten signature in blue ink, consisting of a stylized 'M' and 'F' with a long horizontal stroke extending to the right.

M.W. Falke RA