

## A good start for all children

Bernard van Leer Foundation Annual Report 2016

'All children should be able to achieve the greatest possible realisation of their innate, intellectual potential'

- Oscar van Leer

## Annual Report 2016 Bernard van Leer Foundation

March 2017

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By many accounts 2016 was a tumultuous year. There was a palpable sense that the world was changing quickly around us and that the direction of travel was hard to predict.

Despite this feeling of uncertainty, we continued to hear a firm and consistent message from our staff and partners: that our commitment to young children was a unifying force; that the desire to secure a fair start in life for all children brings people together; that this conviction should not and does not change in moments of uncertainty, but rather it should and does become stronger.

For the Bernard van Leer Foundation, the last nine months of 2016 – after announcing in March our strategic plan for 2016–2020 – involved moving from strategy to execution. As described in these pages last year, our new strategy reflects the increasing momentum and support for early childhood development around the world and our belief that the next frontier of investment needs to address the challenge not just of 'what works', but how to deliver what works effectively to hundreds of thousands or millions of children.

As you will read in this year's report, our team engaged in invigorating conversations, with both familiar and new partners, that have already led to a first set of exciting strategic partnerships. As we undertook this work, we also began to get a better of sense of both the challenges that will come with implementation and the enormous potential for learning and impact ahead.

As we move into our second year of execution, I am eager to see how our current partnerships evolve, what new partnerships we will develop and how we can most effectively capture and share the learning that comes from this work with colleagues around the world.

Above all, in 2017, I am anxious to see what ideas and innovations emerge that can help propel us towards a greater level of impact in young children's lives.

Finally, I would like to express my sincere gratitude for the hard work of our staff and partners without whom none of what we do would be possible.

The Hague, 23 March 2017



Robert Swaak Chair, Board of Trustees

'We continued to hear a firm and consistent message from our staff and partners: that our commitment to young children was a unifying force.'



# New partnerships to reach children at scale

Message from the Executive Director

In the first nine months of executing our 2016–2020 strategic plan, we concentrated on developing the partnerships we need to learn about what it takes to transition small projects to large policies and programmes, and to help share this knowledge with leaders around the world. We focused these investments in three areas - Parents+, Urban95 and Building Blocks.

**Parents+** combines coaching for parents and other caregivers with services that meet families' basic needs. We expanded our work with government in Brazil and Peru to scale-up home visiting services that help parents nurture and care for their babies and toddlers. In India, we launched a new partnership with the state government of Odisha to strengthen existing child development centres and improve outreach to parents. In Côte d'Ivoire, the newest country in which we are active as of 2016, we ended the year celebrating a major new collaboration with the Jacobs Foundation. Together, we will work with the Ivorian government, the cocoa and chocolate industry and civil society organisations to adapt and scale global best practices in parent coaching.

**Urban95** asks city leaders to experience their cities from the height of a healthy 3-year-old (95cm) and incorporate the resulting insights into city planning, design and management. We launched our first two partnerships with pioneering cities: Tel Aviv in Israel and Bhubaneshwar in India. In both cases, our partners are experimenting with ways to make neighbourhoods more walkable for kids and caregivers, piloting strategies to increase access to green, public space for families, and improving their collection and use of data to achieve better child development outcomes.

**Building Blocks** focuses on promoting the science of nurturing care and sharing best practices in how to transition successful early childhood programmes to scale. Getting any good idea to scale depends not only on financial resources, but on people with the right vision and skills. In this spirit, and in line with our long-standing tradition of helping to connect and train experts and leaders in early childhood development, we invited a cohort of teams to the inaugural session of our one-week executive programme at the Harvard Kennedy School of Government. Participants came from Côte d'Ivoire, Israel, India, the Netherlands and Peru.

Finally, to meet the challenges of implementing our new strategy, we began to adapt the way we work. We increased our presence in countries where we plan to be most active. We expanded our team to provide partners with more intensive and specialised advisory support. And – adding to our already exceptional and committed staff – we recruited a cohort of young professionals who I am confident will become part of an energetic new generation of leaders working in the service of the youngest citizens.

The Hague, 23 March 2017



Michael Feigelson Executive Director

'Getting any good idea to scale depends not only on financial resources, but on people with the right vision and skills.



## A good start for all children

The Bernard van Leer Foundation's mission is to improve opportunities for young children growing up in circumstances of social and economic disadvantage.

Our income derives from the sale of the packaging business built by our founder, Bernard van Leer, during the first half of the 20th century.

It was Bernard's son, Oscar van Leer, who focused the Foundation's activities on children. We remain guided by Oscar's belief that giving all children a good start in life is not only the fair thing to do, but also an effective pathway to building more peaceful, prosperous and creative societies.

Since Oscar chose to focus our mission on children in 1964, we have supported pioneers and leaders from around the world to develop and spread knowledge about how to make effective investments in child development. Over this period, we have worked in more than 50 countries and have ourselves invested over half a billion dollars.

## Our history

Bernard van Leer (1883-1958) built a worldwide business in steel drums between 1920 and 1940. An old-fashioned captain of industry, who had only a primary education and worked his way up, he was known as a bold man with an intuitive feel for business. One of his favourite sayings was 'You can say no, but you mustn't tell me it can't be done'.

Van Leer's Vereenigde Fabrieken built its success on an order for drums from Bataafse Petroleum Maatschappij, the company that would later become known as Shell, and a licensing agreement with the American Flange & Manufacturing Company to produce and sell the Tri-Sure drum closure outside North America. Bernard set up drum factories in Western Europe, Africa and the Caribbean, generally close to Shell refineries.

Bernard spent much of the Second World War in the United States, and was impressed by meeting industrialists who had put their fortunes into foundations for various social or cultural aims. Under Dutch law, it was impossible to disinherit your wife and children, so in 1946 Bernard took up residence in a hotel in Lausanne. Switzerland. Taking advantage of provisions in Swiss law, his wife and his two sons signed legal documents waiving their rights to inherit.

On 10 November 1949, the Bernard van Leer Stiftung (Foundation) was set up in Lucerne in Switzerland. The objectives were initially very broad, allowing the income to be used for 'religious, charitable, scientific. literary and educational purposes'.

After Bernard passed away in 1958, responsibility for the business and the charitable foundation fell to his son, Oscar, then aged 43 and living in America, where he had set up engineering firms in acoustics and optics. Oscar moved back to Europe, establishing an office for the Foundation in The Hague.

The main problem was that nobody knew to which group of people Bernard wanted his money to go. Initially, most of the Foundation's grants went to institutions for handicapped people, but this was to change in 1963 when Oscar, while travelling on a plane to New York, read an article titled 'The disadvantaged child and the learning process' by Martin Deutsch, a developmental psychologist at the University of New York.

'The lower-class child,' Deutsch argued, 'comes to school with few of the skills necessary to meet school demands.' That meant that 'his initial failure is almost inevitable, and the school experience becomes negatively rather than positively reinforced'. Research showed that 'early intervention in language areas, perhaps preceded by an emphasis on perceptual training, can facilitate the transition from home to school'.

Oscar phoned Deutsch when his plane landed in New York, and arranged to meet for lunch straight away. The two began a dialogue that led, a year later, to the decision that the Foundation's main aim would be 'to enable children and youth through school going age to achieve the greatest possible realisation of their innate, intellectual potential'.

In 1966, the Foundation made its first international grant for early childhood development to the University of the West Indies in Jamaica. Since that time, the Foundation's work has informed public policies in more than 25 countries, led to innovations in service delivery and training that have been widely adopted by governments and non-profit organisations, and generated breakthrough ideas that have changed the way stakeholders – from parents to policymakers – think about the earliest years of a child's life. A selection of examples are featured in the timeline on the following page.

The Foundation's focus continues to be on supporting the youngest children to reach their full potential.



## The lasting influence of our partnerships

1966	1966–2006  We partnered with the University of the West Indies to help improve the quality of preschool education in Jamaica. The University of the West Indies continues to be a leading global authority on early childhood development.
1971	1971–1996 We partnered with the Kenya Institute of Education to develop a national
1976	preschool education system including curriculum, learning materials and a decentralised structure for teacher training. In the 1990s, this led to the first World Bank loan for early childhood education in Africa.
1979	
1980	1976–2012 We worked with civil society and university partners to develop community-driven models of early childhood development in Colombia. These were widely adopted by government institutions, extending services to 1.5 million children – many in poor communities affected by the conflict with rebel groups.
1994	1979–1983 We provided funding to Dr Howard Gardener's project on human potential at Harvard University. The resulting theory of multiple intelligences, challenging the validity of IQ tests, has been heavily influential in the field of education.
	1980–2015 We supported Moroccan partner ATFALE to transform Morocco's traditional Koranic schools into a high-quality national public preschool system, with a teacher training programme run through the University of Rabat and a curriculum focusing on child development.
2007	1994–2012 We worked with the Comenius Foundation to develop a model of rural preschool education in post-Communist Poland which was later adopted by government and scaled through federal and European Union funding. Today, 90% of 3–5 year olds in Poland attend preschool.
2016	2007-present Results so far of our ongoing work with multiple partners in India to popularise mother tongue-based preschools include the passing of a national policy, training of over 12,000 workers and Odisha state developing curricular materials

in 10 languages.

## Our strategy (2016-2020): transition to scale



The Bernard van Leer Foundation is entering a new phase where we believe the major challenge in early childhood development is the transition to scale. Plenty of ideas to improve the youngest children's health, nutrition, protection and learning have proven their worth in small-scale projects – but how do we effectively reach hundreds of thousands or millions of children?

In this section last year, we reported on how 2015 had been a period of transition for the Foundation, as we took stock of how to capitalise on the learning gained from our previous five-year strategic plan and more than five decades of working on early childhood development. We reflected on how the world's understanding of a child's early years has been transformed in the last half-century, and how the last two decades in particular have seen a convergence of insights from public health, neuroscience and economics to make an unequivocal case for greater investment in the youngest children.

We also reflected on the need for the Foundation to play an expanding role in translating these fast-emerging insights about early childhood development into investment ideas on which policymakers can easily act. In the current strategic plan, running through 2020, we are building partnerships to further develop knowledge and support governments, businesses, international organisations and other foundations to reach far larger populations of children than we would be able to reach on our own.

In the coming pages you will read about how we are supporting our partners around the world to pioneer scalable solutions in two areas that emerged from our last strategic plan and that we believe have potential for impact and scale:

**Parents+**: combining coaching activities for parents and other caregivers about early child development with at least one other service designed to meet a child and/or her parents' basic needs.

**Urban95**: partnering with cities around the world to look at their cities from an elevation of 95 cm - the average height of a healthy 3 year old - and incorporate the resulting insights into city planning, design and management.

In parallel, we are continuing our long history of helping to track, curate and share the latest advances in the field of early childhood development. By nurturing dialogue and debate about the youngest children and connecting early childhood specialists with policymakers, funders and managers positioned to make large-scale investments for children, we aim to strengthen the Building Blocks on which this field of work can grow and prosper in the future.

Between now and 2020 we are concentrating on seven countries chosen for their economic, geographical and cultural diversity: Brazil, India, Israel, Côte d'Ivoire, the Netherlands, Peru and Turkey. This year, we will also launch a regional initiative to improve support for Syrian families forcibly displaced across the Middle East and Europe. Finally, we have reserved a portion of our budget to invest in selected partnerships in other geographies where exceptional opportunities arise during this strategic plan.





## Progress in 2016



On the following pages, we report on progress against our 2016-2020 strategic plan in two parts, organised by investment area and by geography.



Progress by investment area

In this section, we summarise the key features of our three investment areas - Parents+, Urban95 and Building Blocks – and share an in-depth description of how specific strategic partnerships are progressing in each.

### Parents+

#### Combining coaching for parents with services that meet families' basic needs

In 2016, research published in The Lancet affirmed that parents' 'nurturing care' is among the most decisive factors for healthy child development. By responding to a child's verbal and nonverbal cues, parents and caregivers help children develop social and emotional skills and trusting relationships. By talking, singing and playing with their young children, they stimulate brain development and lay the foundations for lifelong learning. By providing a stable, caring adult presence, they help their children overcome the effects of growing up amid poverty or violence.

Research also shows the impact of parents' own well-being on how they support babies and toddlers. For example, maternal depression – which affects 13% of new mothers worldwide, and 20% in low-income countries – can negatively impact the relationship between mother and child, with lasting repercussions on the child's development. Parents who live in poverty not only have a more difficult time providing food and clothing for their families, they also have less time, energy and cognitive space to care for their children in the way they would like.

Our work on Parents+ combines at least one service designed to meet families' basic needs with parent coaching in early child development. The services could be for adults (reproductive health, savings groups, literacy, mental health, job training) or children (health, nutrition, childcare, preschool). Coaching activities cover a range of parenting topics such as family budgeting, breastfeeding, talking and playing, perspective taking, and calming upset children. We believe that the bundling of coaching activities with these other services is a cost-effective way to achieve impact at scale.



## Odisha leaders to scale-up mother tongue-based preschool

In March 2016, the Bernard van Leer Foundation signed a Memorandum of Understanding with the Women and Child Development Department of the Government of Odisha, an Indian state with a population close to 44 million, to scaleup mother tongue-based multilingual early learning. The agreement marks the latest step in almost ten years of the Foundation's involvement in multilingual early childhood care and development centres in the state.

In July 2016, with Foundation support, a programme management unit was set up with 15 staff, including coordinators for each of the 12 districts in which the programme will be scaled up. In all, it is expected to cover 7200 villages with anganwadi centres – government-run early childhood care and development centres – in remote tribal areas, and improve the educational prospects of some 250,000 children.

The anganwadi centres already provide a range of services for children, from health monitoring to vaccination and nutritional support. The Foundation will work with the government to incorporate more learning activities in the centres and – in line with the Foundation's Parents+ approach – use the anganwadis for parent outreach and coaching activities. As part of the programme, sessions will be held for parents in subjects such as child health and nutrition and supporting children's learning at home. Parents are also encouraged to volunteer at the centres, where they help make learning materials and contribute stories and songs for new curricula in different tribal languages.

Around 8 million people in Odisha belong to registered tribes. Of them, 1.4 million are children of preschool age – and 77% of these attend an anganwadi centre, making it an ideal platform to reach children with these new activities. However, since many parents have not received much formal schooling and may not speak the official state language, Odia, the outreach to parents and the multilingual aspects of this programme are particularly important. With Foundation support, our partners demonstrated this in a set of pilot projects from 2007 to 2015 through which we observed that children engaged in the multilingual centres showed greater aptitude for language and maths skills and were more comfortable making the transition into primary school at age 6.

Using these models as a basis for advocacy, the Foundation then supported partners to run a media campaign to raise the issue on the public agenda, to lobby for more such centres and to incorporate the learning from their work into public policy.

'Our partnership will enable young tribal children to experience a holistic development, with opportunities for stimulation and brain development through better early childhood care.'



This process culminated in January 2016 when the Foundation and the state's Women and Child Development Department held a conference in Gopalpur, Odisha, where 150 participants from the public and private sectors, civil society and academia discussed strategies to scale-up the implementation of mother tongue-based multilingual early childhood education in tribal areas. addressing factors including parenting, human resources, pedagogy and the role of government and the private sector.

Through the Memorandum of Understanding (MoU) signed in March, the Foundation has committed to invest FUR 1.5 million between now and 2019. This commitment results in a grant liability for 2016. Long-standing partners PREM, Disha and Odisha Adivasi Manch will continue to play important roles in supporting the programme in scaling up, by providing their knowledge as well as human resources. Vishal Kumar Dev, Commissioner-cum-Secretary of the Department of Women and Child Development, commented:

We believe our partnership will enable young tribal children to experience a holistic development, with opportunities for stimulation and brain development through better early childhood care and education in their mother tongue.

The programme management unit has already reached out to the administrators in the 12 districts to secure their support, and partnered with the Centre for Early Childhood Education and Development at Delhi's Ambedkar University to conduct a baseline survey to inform the development of a curriculum for training of the workforce. The 7200 anganwadi centres have been surveyed by field investigators trained to look at issues including workers' capacity to care for young children, their understanding of developmental milestones, the facilities at anganwadi centres, and the quality of parent-child relationships.

The survey results are now informing the development of a curriculum for training the anganwadi workers. Trainers will be trained in all ten tribal languages covered by this scaling-up programme. The training of all those involved in the service delivery – 7200 anganwadi workers, 1287 supervisors, 169 child development programme officers and 12 district welfare officers – is expected to be completed by July 2017. Teaching and learning materials are also being developed, to be distributed to all 7200 centres once the training is complete.

### Home visiting services scale up in the Amazon basin

By November 2016, over 10,000 families with young children in Acre and Amazonas – two states in Brazil's Amazon basin – were receiving home visits as part of the Fostering PIAA (Primeira Infância Acreana e Amazônica) programme. This represents the first steps in a new effort funded by the Foundation and implemented by United Way to incorporate parent coaching activities into existing health services in the region by providing training and support to community health workers.

Initially running in 22 municipalities of Acre and Amazonas, the programme is expected to reach around 72,000 children with home visits, organised by the municipalities themselves with United Way's support, and funded by the national Ministry of Health – which is putting in over EUR 10 million. With the lessons now being learned about training and materials, the ultimate aim is to reach several million children across Brazil as part of the national 'Criança Feliz' programme.

Scaling-up home visiting programmes is a challenge in Brazil. The country's structure of government means that state-level governors and municipal-level mayors all have the autonomy to decide if they will join the programme. Moreover, there is no 'one size fits all' solution to scalingup home visiting, as each state and municipality needs to customise their model to fit their financial, geographical and institutional capacities. The challenges in rural, semi-urban and urban areas are all very different.

The current programme builds on learning from several years of Foundation support for home visiting projects in the Amazon basin – a region characterised by challenging logistics, high levels of poverty and rich cultural diversity. Malnutrition rates are high compared to the rest of the country, as is the incidence of illnesses such as malaria and intestinal worms. Around 25% of children do not get all their vaccinations and as many as 10% have no birth certificate.

The Foundation's previous experiences in the region made clear that despite the scepticism of some health professionals – it is possible for community health workers, whose main role is to work on preventing diseases such as malaria, to be trained to coach parents in areas such as nutrition, early learning and birth registration. Evaluation of an earlier pilot programme suggested surprisingly strong results on child development within a short timeframe, provided the person supervising and managing the community health workers had a high level of expertise.

'Running in 22 municipalities of Acre and Amazonas, the programme is expected to reach around 72,000 children with home visits.'



Community health worker Jocilene Lima of Rio Branco commented:

The programme has broadened our perspective on child development and health care. Previously we only measured, monitored and intervened as necessary in health-focused developmental milestones. Today we know how children's wider developmental milestones depend on care, affection and encouragement. The programme certainly contributed to enabling health care agents to promote the appropriate interventions to maximise vulnerable children's chances to succeed in life.

Previous experiences also made clear the vulnerability of programmes to political changes in municipalities. It is therefore central to the current project to bring together the various local governmental departments whose support is needed – health, education, social assistance, human rights, arts and culture – as well as corporate partners, community leaders and local universities. By involving a broader range of stakeholders, the programme will be more likely to endure future election cycles. Alongside the national Ministry of Health and state and municipal authorities, the project's current partners include the Maria Cecilia Souto Vidigal Foundation, UNICEF, the Federal University of Acre, 'Estratégia Brasilerinhos e Brasilerinhas Saudáveis', 'Programa Primeira Infância Melhor', Grow with your Child, Procter & Gamble and Eli Lilly.

During 2016, United Way has helped the various government stakeholders at national, state and municipal level to achieve the necessary coordination, by establishing Intra-sector Committees for Early Childhood in the state of Acre and the cities of Rio Branco, in Acre, and Manaus in Amazonas. It has conducted study visits to build the support of officials, and created practical guides to help them identify existing resources they can leverage to scale-up the programme. The next milestone is to train 88 professionals, and 1154 community health agents in Amazonas and 1889 in Acre.

### Urban95

#### Incorporating a focus on early childhood development into urban planning



In 1950, only 30% of people lived in cities. Today, it is over half. By 2050, it will be 70%. Planning, designing and managing cities has become one of humanity's defining challenges. Cities can be wonderful places to grow up, rich with opportunities for learning. But they can also pose challenges for families: lack of open, green, safe spaces for children to play and caregivers to meet; long and unpredictable commutes; unsafe housing, pollution and poor sanitation; and, for parents who recently migrated to the city, lack of support networks of extended family and neighbours.

We have strong evidence that a safe and healthy environment during the first five years of life can translate into better adult health outcomes, greater ability to learn and work with others, and higher lifetime incomes. By better understanding how a city looks from the perspective of 95 cm – the average height of a healthy 3 year old – we can therefore foreshadow the kind of residents cities are likely to have 20 or 30 years down the road.

Urban95 works with city leaders, urban planners, architects and engineers to support the healthy development of young children growing up in cities. The Foundation is working on piloting, evaluating and scaling-up cost-effective policy innovations in green public spaces, mobility for families, childcare management and parent coaching; funding research to provide the data cities need to mainstream early childhood development; supporting technical assistance to help cities use that data effectively; and training a generation of urban leaders and urban planners to become champions for the youngest children.



## City leaders in Tel Aviv commit to taking a child's-eye perspective

Young children will become a cross-cutting strategic priority for the city of Tel Aviv, following the finalisation late in 2016 of a partnership agreement between the municipal government and the Bernard van Leer Foundation – the culmination of over a vear of work, research and discussions.

Tel Aviv has a proud reputation as a trendsetter among cities, within Israel and around the world. The municipality's willingness to become a global pioneer in Urban95 marks a major step forward in the Foundation's ambitions to encourage city governments to think about urban life from the elevation of 95 cm – the average height of a healthy 3 year old.

The strategic partnership was developed in cooperation with Bloomberg Philanthropies and the Tel Aviv Foundation – two significant players in the city, with the tools and capacity for innovation. In 2016, the Bernard van Leer Foundation invested EUR 1 million to cover the partnership's work for its first three years. The Tel Aviv Bloomberg Innovation Team will bring human resources and strong analytical skills to the project, as well as the capacity to disseminate lessons learned in other countries where they are active.

Meanwhile, the city of Tel Aviv has committed to co-invest in the project and to mobilise the recently established Community Planning and Development Department to manage related work. The partnership will also have the opportunity to influence the spending of a budget set aside for investment in public spaces, such as playgrounds and parks, as the city embarks on developing a new master plan for public space.

As well as its willingness to embrace new thinking, Tel Aviv is known for its strong capacity for scale. While the initial focus of the partnership will be on piloting innovations in areas such as childcare management, playspace design, biking and walking paths for families, and digital platforms for parents to access services and advice – the long-term vision is that the city itself will scale those pilots that prove most cost-effective.

The starting point for developing the partnership was the decision by Bloomberg Philanthropies, an organisation which is a leading voice in the global conversation about cities, to provide funding for Tel Aviv to establish an innovation team. City leaders asked the team to research a leading concern of residents: the rising cost of living.

'The initial focus of the partnership will be on piloting innovations in areas such as child management and play-space design, among others.'

The team's research pointed to how this problem was felt most keenly by families with young children, who have significant expenses related to childcare and recreational activities. The Bernard van Leer Foundation funded follow-up research into the private childcare market in Tel Aviv, which services 80% of the city's children. The research revealed the difficulties providers face in balancing the quality of their service with making fees affordable for parents and meeting the requirements of city bureaucracy.

Together with the innovation team, the Foundation followed up the research by organising 'ideation' meetings for municipal staff, childcare operators and parents to explore ideas for solutions. We supported research into global and local models of affordable, quality childcare, engaged in site visits to other Israeli cities to compare experiences, and arranged for innovation team members to visit a project in Seattle that had reduced the costs and improved management of childcare by establishing a shared back office for a network of providers.

Understanding that addressing early childhood issues requires an integrated approach among diverse departments, we organised further meetings to identify priority areas, develop programme ideas and forge connections leading us to partner with the Tel Aviv Foundation, the coordinating body of the municipality for strategic global partnerships. This attracted the interest of the Mayor and municipality's CEO, who saw how the focus on young children and families could bring a new strategic perspective to issues of wider concern in the city, such as community building, quality of life, traffic, mobility and public space.

When the Board of Trustees of the Bernard van Leer Foundation held its annual meeting in Israel in September 2016, it became an opportunity for the Board to attend a separate meeting for high-level discussions with the Mayor of Tel Aviv and senior municipal staff about further collaboration. This helped solidify one of the unique features of the partnership – the alignment behind a child-centred agenda across city departments ranging from welfare to transport to strategic planning.

The enthusiastic response of Tel Aviv's leadership validates the core argument of our Urban95 programme: that critical urban challenges impacting the development of young children are often aligned with broader municipal agendas. Our partnership with Tel Aviv in the coming years will provide a showcase for this argument, as well as a testing ground for practical solutions.

Tel Aviv is always interested in implementing new ideas that could improve the quality of life for our residents, and we are excited to be among the first cities in the world to be thinking seriously about how addressing the issues faced by our youngest citizens could have wider ramifications for making the city a better place to live.

Ron Huldai, Mayor of Tel Aviv

## Bhubaneshwar's 'child-friendly city' vision starts to become reality

The year 2016 started with a major success for the Foundation's work with Bhubaneshwar's municipal authorities: the city ranked top out of almost 100 cities applying to India's national Smart City Challenge. With the Foundation's support, the city developed an application which featured child-friendliness as central to its vision of what it means to be a 'smart city'.

As a result, Bhubaneshwar has received new national funding to realise its vision. The award also encouraged city authorities to continue to regard children as the anchor for other smart city initiatives. In March 2016, the Bhubaneshwar Development Authority signed a Memorandum of Understanding with the Bernard van Leer Foundation and other donors to set up a new body, Bhubaneswar Urban Knowledge Centre, to take the lead on revising and formulating regulations.

The Knowledge Centre will support planners who work at the Bhubaneshwar Development Authority and Bhubaneshwar Municipal Corporation – two agencies which collaborate closely, the former primarily concerned with city planning and building regulations, and the latter responsible for managing the city's basic amenities and services. The Knowledge Centre held a well-designed, well-facilitated session to introduce itself to planners working in both agencies and set out what it will offer in terms of knowledge support and capacity building.

'While the vision of a child-friendly smart city is gaining plaudits, the work to turn it into a reality is only just beginning.'



As part of the Knowledge Centre, a Child-Friendly Smart City centre was formally launched in November 2016 with the support of our Delhi-based partner, the National Institute of Urban Affairs. The centre initially had five core staff, who have since been augmented by other professionals at the Knowledge Centre.

The Child-Friendly Smart City centre has already started its work, providing technical support to urban designers working on neighbourhood and zonal development plans. This support has focused on issues such as how to appropriately equip playgrounds and parks for young children and their caregivers; developing links between services and infrastructure such as schools and healthcare facilities to make services for families more convenient; and reducing the risks of traffic accidents faced by young children.

The last two months of the year saw specific progress on two fronts.

• Child-friendly park guidelines: Bhubaneshwar has committed to develop 67 parks in the next three years, and the Child-Friendly Smart City centre put together a manual to guide the city's planners and engineers on how to ensure those parks are child-friendly. In November, work started on upgrading seven parks. These parks will feature more play areas for children; WiFi hotspots, to make them more attractive places for parents to spend time; use of LED lighting to enhance safety at night; 'water ATMs', which dispense drinking water that is safe for children; electronically operated toilet cubicles; and enhanced landscaping including children's public art works.

Children themselves from the Foundation-funded 'Humara Bachpan' campaign have been involved in site surveys and preparing and reviewing schematic designs for the redevelopment of these parks.

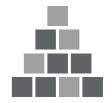
• Redesigning traffic signals near schools: the 'Smart Janpath' project aims to improve the safety of Janpath Road, a main thoroughfare in Bhubaneshwar with eight lanes of traffic. The project includes reconfiguring 12 traffic intersections commonly used by children on their routes to school, to make them easier for children to navigate and reduce the risk of accidents.

In November 2016, work started on the first four intersections, including completion of traffic volume counts for vehicles and pedestrians and preparation of survey drawings.

Finally, Bhubaneshwar was also honoured in November 2016 by being named a finalist in the World Smart City Awards for the Innovative Global South Award. While the vision of a child-friendly smart city is gaining plaudits, the work to turn it into a reality is only just beginning.

## **Building Blocks**

#### Continuing to strengthen and grow the field of early childhood development



In the early 1970s, Bernard van Leer Foundation staff realised that many of the people they met working on early childhood development around the world did not know about each other. As a result, it was hard for them to see how their work and ideas could help one another serve young children more effectively. We started to type a newsletter and mail it to partners.

In the 1980s and 1990s, this evolved into a formal publishing programme and more recently an online platform. Since the 2000s, we have become more active in organising opportunities for partners to meet and supporting advocacy to spread the message of why investing in the early years is so important.

Going beyond Parents+ and Urban95, our work on Building Blocks is an expression of our continued commitment to growing and strengthening the broader field of early childhood development. During this strategic plan, we will focus in particular on supporting advocacy that conveys the science of nurturing care and its impact on children from conception to age 3 and documenting and sharing best practices in transitioning small-scale early childhood development projects to large-scale policies and programmes. In this process, we will continue to engage with the early childhood specialists who are at the core of our work, while at the same time making an active effort to engage more frequently with policymakers, funders and managers who are responsible for early childhood development within a larger portfolio of work.



## The Beginning of Life documentary reaches around the world

The most-watched Brazilian documentary of 2016, according to national cinema agency ANCINE, was co-funded by the Alana Institute, Maria Cecilia Souto Vidigal Foundation, the Bernard van Leer Foundation and UNICEF. The Beginning of Life (O Começo da Vida) emotionally brings to life the science behind the importance of loving relationships in a child's early years, with expert interviews illustrated by footage of parents and children from nine countries across four continents.

On its opening weekend, in May 2016. The Beginning of Life was viewed by 17,000 people in 21 Brazilian cities; after three months, over 178,000 people had seen it in theatres and at special screenings. It topped the Brazilian iTunes charts and became the first Brazilian movie to launch globally on Netflix. The film was directed by Estela Renner, co-founder of the production company Maria Farinha Filmes. Describing the invitation to work on the film. Estela writes:

... at first we felt honoured. Then we felt aware of the huge responsibility that it would be.

We began by spending a long time assembling and studying research, to understand what anale the film would take. We were intrigued to read about how children are determined not by their genes alone, but by the interplay between genetics and the environment in which they grow up. What are the most important elements of the environment. and children's interactions with it? Do people know about this, and value it?

So we began to write and shoot the film with a focus on the importance of loving relationships between babies and mums, dads, siblings, teachers, grandparents and caregivers – and the relationships between children and nature, children and play, children and the stories that are told to them.

Not only is the content of the film drawn from all over the world, its distribution is worldwide too. Dubbed into English, Spanish, Portuguese, French, Arabic, Chinese and Bulgarian, it can also be seen with subtitles in Portuguese, German, Italian, Danish, Finnish, Norwegian, Swedish, Dutch, Spanish, Japanese, Chinese, Korean, Russian, Turkish, Indonesian, Catalan, Bulgarian, Croatian and Serbian. Six thousand screenings were organised via the online platform videocamp.com in 74 countries in 2016.



'The Beginning of Life (O Começo da Vida) emotionally brings to life the science behind the importance of loving relationships in a child's early years.'

#### In 2016, The Beginning of Life was screened by a diverse range of partners such as:

- international organisations, including the United Nations in New York and the Inter-American Development Bank and World Bank in Washington DC
- government representatives in Ecuador
- commuters at a Metro Station in Santiago, Chile, which has two million daily users
- municipal employees in Brazilian cities including Boa Vista and Fortaleza.

After one screening, organised by the Mellon Plantation Co-op for over 100 rural workers in Mossoró, Brazil, the film-makers received feedback that some viewers had been touched by seeing how a father's role could be: they hadn't realised that fathers could hold newborn babies, or change diapers. Reviewers also reacted warmly to the film, with the Brazilian news weekly Épocα calling it 'mandatory' and the influential blog Mil maneiras de maternar (A Thousand Ways to Mother) asking: 'Why not play the film on TVs in the maternity ward? It should be prescribed by the obstetrician.'

The film also won the support of leading brands of baby products, with companies including Johnson & Johnson (Johnson's Baby), Kimberly Clark (Huggies), Hypermarcas (Pom Pom) and Natura using their social media channels to share content from the film. Together these brands have over 33 million followers, and a Huggies promotional film alone reached over 4 million people. Natura also screened the trailer at its convention for 5000 managers, while health insurer Amil had the trailer screened in hospitals and clinics, and Johnson's Baby gave away 17,000 tickets to enable customers to see the movie in theatres.

#### Estela Renner continues:

By making this film, I came to understand how important the early years are. So many people worry about their kids getting to college or getting a job. What we should really focus on is: are kids being hugged. playing freely, hearing stories? Are they being nurtured in a safe environment? That is what makes healthy, creative and capable adults – who, in turn, make a great society.

Among those with whom this message struck a chord was the Brazilian footballer Kaka, who tweeted his 26 million followers that the film inspired him as a father. With UNICEF adopting the film as part of its global early childhood development campaign in 2017 and a series of 80 two-minute clips on specific aspects of child development nearly ready to be released, the impact looks set to continue.

## Harvard course helps leaders to scale early childhood services

In the first week of May, 2016, Harvard University's John F. Kennedy School of Government held an executive education programme in leading and scaling early childhood initiatives, funded by the Bernard van Leer Foundation, for the first time. A team of Foundation staff were joined in Cambridge. Massachusetts, by 28 participants from the Netherlands. Côte d'Ivoire, Israel, India and Peru. Among the participants were elected officials, civil servants, foundation representatives, small business owners, staff from international organisations and leading academics.

The course builds on a previous course for policymakers in Brazil, which - as described in last year's Annual Report - has led to the emergence of a strong group of leaders advocating for early childhood development in that country. Many have been elected to public office since they took the course, including ministers, representatives in Congress and governors. In these roles, they have helped draft some of the most progressive national legislation on early childhood development in the region.

The new course differs in that it does not focus on the science of early childhood, but on the skills needed to turn a pilot project into a service that could reach millions of children. Part of the course analyses

'The new course differs in that it does not focus on the science of early childhood, but on the skills needed to turn a pilot project into a service that could reach millions of children.'



different pathways to scale, such as expanding a service to reach more children, incorporating new activities into existing services, or 'placebased approaches' that implement multiple, coordinated services within a defined geographic area. The rest of the course addresses the skills needed to take a project to scale, including technical skills such as performance monitoring and workforce development and leadership skills such as negotiation and decision making. It will run for four more years, training a new cohort each year through 2020.

All the participants in the Harvard course have senior responsibilities related to designing, managing or evaluating early childhood development programmes or services, and they come to the course in teams working together to scale-up a particular project. The course features 16 classroom sessions involving case studies and simulations, as well as daily work in project teams.

The 2016 course has already led to the Bernard van Leer Foundation approving a new partnership to help scale-up the Dutch Moeders van Rotterdam ('Mothers of Rotterdam') home visiting programme, which is currently implemented and evaluated by Bureau Frontlijn of the municipality of Rotterdam and Erasmus Medical Center with funding from the Verre Bergen Foundation. Six leaders from across these institutions participated in the Harvard course where they began the process of planning for a potential scale-up.

Participants' evaluation of the programme was broadly positive, with 91% giving an overall rating of either 4 or 5 on a scale of 1 to 5. Comments included:

[A]n utmost interesting seminar ... I feel that I gained a much broader view about the scope and scale of the operations involved. It was nice meeting people from various countries with different circumstances, backgrounds and projects but with one overarching common purpose. It definitely gave me a better perspective of the work which needs to he done.

Itzik Zivan, Israel-based social entrepreneur

What was extremely helpful for me was the well-structured way the masterclass was technically organised: all the topics were covered in the right order by the right and well-qualified persons ... this masterclass was a wake-up call ... you have to get yourself and the programmes you run well-organised and thought through in advance ... otherwise you lose time and especially focus during the execution.

Koos van der Velden, Professor of Public Health, Radboud University Nijmegen Medical Centre, The Netherlands

In 2017. The Foundation looks forward to the second cohort of participants, with groups confirmed thus far from Brazil, Côte d'Ivoire, Liberia, Israel, India, the Netherlands, and a group of Latin American health ministers.



Progress by geography

In this section, we share brief highlights from the different geographic regions in which we are active. Each highlight is also labelled to indicate whether it is an example of Parents+, Urban95 or Building Blocks.

# Highlights by geography in 2016

### Brazil

Parents+



In December, the Foundation signed a cooperation agreement with Dr Osmar Terra, the newly appointed Minister of Social Development, with the aim of scaling-up home visiting services by aligning them with the national cash transfer programme for families. Various home visiting programmes currently reach around 400,000 children across several states. By defining a national model for home visiting, 'Criança Feliz' aims to reach 3 million children.



## Côte d'Ivoire

Parents+



The Foundation's programme in Côte d'Ivoire initiated two small-scale Parents+ pilot projects in 2016. One, in partnership with the Aga Khan Foundation, works with the employees of Filtisac, an Abidjan-based packaging company. The other, in partnership with the International Rescue Committee, takes place in cocoa-growing communities in western Côte d'Ivoire and is linked to the Foundation's EUR 5 million commitment to Transforming Education in Cocoa Communities (TRECC), a new partnership involving the Jacobs Foundation, UBS-Optimus Foundation, the Ivorian government and a number of leading cocoa and chocolate companies. Our involvement brings an early childhood development component to complement TRECC's work on primary and vocational education.



### India

Urban95



In Monte Carlo in June, the Hero Award for Best Youth Act was presented to Foundation partner 'Humara Bachpan' – a child-led campaign to improve living conditions for young children in cities, now involving over 35,000 children in 17 Indian states. The Hero Awards are an initiative of the 'One Billion Acts of Peace' campaign, supported by 13 Nobel Peace Prize winners. Among other moments of international recognition for the campaign in 2016, in November six Humara Bachpan children flew from New Delhi to Quito, Ecuador, to speak at an expert round table event at the Habitat III conference on the subjects of urban mobility and open space for play.



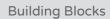
Israel Urban95

Urban planning graduates from the Hebrew University of Jerusalem and Ben Gurion University began to participate in the first graduate course in Israel on 'planning for young children', developed by the Urban Clinic of the Hebrew University of Jerusalem with Foundation support. Students on the course developed new indicators to measure how public space meets young children's needs and the 'strollability' of selected neighbourhoods. In 2017, the course will also run at Tel Aviv University. The Urban Clinic is also developing a network of representatives from urban planning and early childhood-related departments of diverse cities across Israel to exchange knowledge and good practice.



### The Netherlands

On 15 April, the University of Amsterdam's Renske Keizer officially became the world's first Professor of Fatherhood – a chair funded by the Bernard van Leer Foundation. Her inaugural address, Waar staat papa? ('Where's dad?'), was widely covered in the Dutch media and led to a presentation at the Ministry of Social Affairs and Employment and a meeting with Lodewijk Asscher, the Minister and leader of the Labour Party. Her work on the role of fathers in child development was recognised by New Scientist magazine with a nomination for the prestigious New Scientist Talent Award 2016.







### Peru

After elections in 2016, incoming President Pedro Pablo Kuczynski appointed members of the Steering Group for Early Childhood – supported by Foundation partner Salgalú – to several leadership positions in government. This is an encouraging sign of commitment to young children as the Foundation continues to work with the Ministry of Development and Social Inclusion to scale-up the 'Cuna Más' home visiting programme and its various local adaptations: these currently reach 150,000 children aged 0-3 in vulnerable families, and the aim is to reach 750,000. Our support focuses on the main bottleneck to scale. managerial skills among key personnel.

**Building Blocks** 





## Turkey

Parents+



The Foundation organised a study visit in December for nine deputy mayors and service managers from metropolitan municipalities of Istanbul including Sultanbeyli, Kartal and Beyoğlu. They saw how Foundation partners in Rotterdam approach Parents+ policies and programmes and the key role home visitors can play in coaching parents and connecting them to other services offered by the city. They also met Alderman Hugo de Jonge and Dutch-Turkish Parliamentarian Keklik Yücel. They returned to Istanbul inspired and with practical ideas they could use to improve the services they provide for the youngest citizens in their own districts.



### Global

Urban95



As part of our Urban95 programme, to encourage new thinking about how to make cities work for their youngest residents, we launched the Urban95 Challenge. We invited ideas for small projects that could touch on aspects of city planning such as green public space, mobility for families and data-driven decision making.

We received 151 ideas from 41 countries, with an average cost of EUR 15,000. Every proposal has now been rated independently by two assessors, and a longlist of potential finalists has been contacted to submit additional information, which is now being considered by external experts. Given the high quality of entries, we expect to announce approximately 25 winners in 2017.



### Global

### **Building Blocks**



In October, The Lancet – one of the world's most respected public health journals - published a series of research papers entitled Advancing Early Childhood Development: from Science to Scale. The attention from this high-profile publication is a significant step forward in the early childhood sector's ongoing work to raise awareness of the need to invest more in the period from pregnancy to age 3.

The series provides a new estimate – over 250 million – of the number of children under 5 who are not reaching their full development potential. It emphasises the importance of 'nurturing care', especially for very young children. And it calls for interventions for young children to feature inter-sector coordination, led by the health sector.

The Bernard van Leer Foundation's Senior Adviser, Joan Lombardi, was among the authors. Along with other foundations, we supported the series launch.

THE LANCET

The Early Childhood Workforce Initiative launched a web portal on early childhood development at earlychildhoodworkforce.org where viewers can find landscape analyses, policy documents, training tools and research on the best ways to recruit, train, supervise and support those who work with families and young children.

The Initiative held its first webinar, on identity and diversity in the early childhood workforce, in July. It regularly provides news and a calendar of events on global initiatives related to the early childhood workforce. Also in 2016, the Initiative carried out fieldwork in Peru for the first of four planned country studies, with publication expected in early 2017.

The Initiative is a joint venture between Foundation partners the International Step by Step Association and Results for Development, co-funded by the Bernard van Leer Foundation, the ELMA Foundation, the Jacobs Foundation and the Open Society Foundations.





Much of 2016 was dedicated to launching new partnerships in line with our three investment areas: Parents+, Urban95 and Building Blocks. In this section, we provide a visual summary followed by a detailed list of new investments we made in 2016. These investments reflect the total amount committed to projects, which is then disbursed incrementally over the lifetime of a project, usually between one and three years.

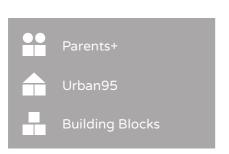
# New investments by region in 2016

The Foundation is active in a set of countries that together reflect global diversity in economic, geographical and cultural terms.

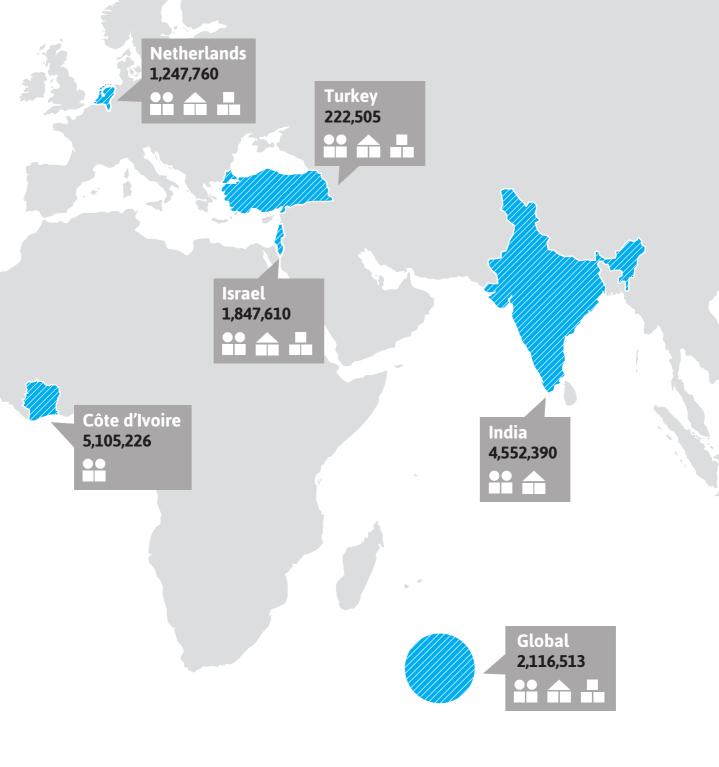
This diversity is intentional. We believe that by working in dissimilar contexts, we can help test the global relevance of ideas and approaches and are also well positioned to share what we learn across regions.

In this spirit, we also have a global programme through which we engage in selected partnerships outside the core set of countries. The purpose of this programme is to tap into centres of excellence in line with our strategic priorities and to seize emerging opportunities to spread what we are learning to help serve children in places where we do not plan to have a long-term active engagement.

The figures shown are the total new investment per country in 2016. We have been active in all but one of these countries for more than 20 years. The exception is Côte d'Ivoire, which became a focus country in 2016.







Total investment (EUR) in 2016: 18,721,805

## List of new investments in 2016

PARTNER ORGANISATION	EUR	OVERALL OBJECTIVE	INVESTMENT AREA
Brazil			
ActionAid Netherlands	254,600	Push for more investment in public services in Recife greater role for women and young people in urban p	
Centro de Criação de Imagem Popular	120,469	Train professionals and managers to advocate and p technical support to local government on municipal childhood plans	
CriaCidade consultoria e assessoria em projetos sociais e urbanos Ltda.	61,521	Provide street activities and community infrastructure families with young children in central São Paulo	re for
Fundação Gilberto Freyre	117,916	Encourage urban planners in Recife to consider your when investing in infrastructure in urban slums	ng children
Instituto Alfa e Beto	247,328	Develop and distribute training materials for state a municipal coordinators of home visiting programme	
Instituto Brasileiro Estudos e Apoio Comunitário	207,600	Create a network of institutions and community orgato improve services for children in five São Paulo slu	
Instituto Brasiliana	155,297	Provide technical advice to local government on urb investment from a child's perspective in São Paulo	van
Instituto São Paulo Sustentável	207,100	Adapt the existing 'social inequality map' of Sāo Pau include indicators addressing the well-being of your	
Promundo-Brazil	158,500	Support the last phase of a campaign to promote maparticipation in caregiving, including through policy flexible hours and paternity leave	
Red River College	28,670	Translate and adapt an app to help home visitors in to enable it to be piloted in Brazil	their work,
Sesame Workshop (NY)	55,903	Cover funding shortfalls caused by exchange rate flu	ictuations P/O
Shine a Light	73,754	Phase-out support to transition the FavelaNews proj sustainable model of supporting families in urban sl	
Multiple resource people	117,485	Expert support in advocacy and knowledge develop	ment MULTI
Total Brazil	1,806,143		

PARTNER ORGANISATION	EUR	OVERALL OBJECTIVE	INVESTMENT AREA
Côte d'Ivoire			
Aga Khan Foundation – UK Office	45,171	Strengthen the parenting knowledge, skills and provided Filtisac employees with children aged under 5	oractices of
International Rescue Committee UK	50,200	Compare the effectiveness of parent support pla cocoa-producing areas of Bangolo, Duekoué and	
Jacobs Foundation	5,000,000	Incorporate an early childhood development co- five-year Transforming Education in Cocoa Com	
Multiple resource people	9,855	Expert support in advocacy and knowledge deve	lopment
Total Côte d'Ivoire	5,105,226		
India			
Aide et Action (India)	253,400	A phase-out grant to continue advocacy for scali practices for children of seasonal migrant works maintain demonstration centres	
Confederation of Indian Industries	223,069	Organise a two-day conference on sustainable u development with children at the centre of plan	
Disha <sup>1</sup>	1,515,600	Embed best practices in government-provided morbased early childhood education among 6681 <i>ang</i> serving 250,000 children under 6 over a three-year	anwadi centres
Disha	1,758,729	Help the Humara Bachpan Campaign over a through network partners	
Divya Disha	360,900	Phase-out grant to engage the Hyderabad city g expand and sustain existing work to improve ser children in 60 slums	
Kalinga Institute of Social Sciences (KISS)	340,600	Phase-out grant to advocate for the scaling-up of model of multilingual education to reach tribal of state-run schools across Odisha	
Multiple resource people	100,092	Expert support in advocacy and knowledge deve	lopment MULTI
Total India	4,552,390		

<sup>&</sup>lt;sup>1</sup>Disha is acting as a fiscal intermediary of the Foundation for the work with the Humara Bachpan Campaign and for the work with the State Government of Odisha in India.

PARTNER ORGANISATION	EUR	OVERALL OBJECTIVE	INVESTMENT AREA
Israel			
AJEEC-NISPED	160,592	Support the phase-out of existing projects providin young Bedouin children and families	g services to P/O
ANU–Making Change	177,200	Bring together stakeholders to campaign for increasinvestment and policy change for children under 3	
Authority for R&D, Hebrew University of Jerusalem	400,818	Set up a university course for graduate students in planning for child-friendly cities, and help decision urban planning to adopt new practices and policies	makers in
Horimos Ltd	10,964	Pilot a training video to help parents of children ag to meet practical challenges	ed under 4
Tel Aviv Yafo Foundation for Development	1,030,200	Test potentially cost-effective solutions to urban m and childcare-related problems faced by families in over a three-year period	
Multiple resource people	67,836	Expert support in advocacy and knowledge develo	pment MULTI
Total Israel	1,847,610		
The Netherlands			
Andersson Elffers Felix	132,900	Create a scaling strategy for the Mothers of Rottero	dam
D van Dongen advies en ondersteuning	70,102	Phase-out grant to improve the quality of early lea programmes to build the capacity of pedagogical v	
De ArgumentenFabriek	22,663	Create an 'information map' giving an overview of scientific knowledge on early childhood developm Netherlands	
Faculty of the Built Environment, Eindhoven University of Technology	33,000	Produce a research report on the role of public spachildren's lives at a neighbourhood level in Eindho Jerusalem	
Hogeschool Leiden	45,000	Scale-up Ouderteam.nu, the Dutch adaptation of the based US support programme Family Foundations	ne evidence-
Ingeborg Brunt Media Productions	44,500	Phase-out grant to organise a press screening and of <i>Onze stem, onze gracht</i> documentary for public stakeholders and potential funders in the Netherla	sector P/O
Rotterdam School of Management	221,580	Final support to evaluate a pilot project to support with multiple problems in two neighbourhoods of I	

The Netherlands			
Rutgers	240,300	Campaign for extended paid paternity leave to be included in the next government's coalition agreement	
Stichting Defence for Children– ECPAT	30,000	Produce and disseminate the <i>Kinderen</i> in <i>Tel</i> ('Kids Count') report on child-related indicators in Dutch municipalities	
Stichting de Nationale DenkTank	4,840	Organise a 'mini think tank' weekend to explore solutions for supporting young refugee children	
Stichting Het Witte Bos	11,928	Phase-out support to a campaign on Foetal Alcohol Syndrome awareness for doctors and nurses in the youth healthcare sector	P/O
Stichting Innovatie Jeugdzorg	35,214	Phase-out grant to organise a one-day learning symposium and publish a booklet on the Youth Care in the Neighbourhood model	P/O
Stichting Women Inc	354,798	Campaign for improved policy and services for young parents, including extended paid paternity leave, ahead of the 2017 Dutch elections	ă.
Multiple resource people	935	Expert support in advocacy and knowledge development	MULTI
Total Netherlands	1,247,760		

Peru		
Asociación Kusi Warma	292,100	Extend coverage of high-quality programmes to assist rural, indigenous families with children under 3 in the Andes
Asociación Red INNOVA	72,802	Provide expert support to regional governments to help them support municipalities' home visiting programmes
Fondazione l'Albero della Vita	150,800	Phase-out grant to hand over to new partners existing work to improve living standards of children in the province of Maynas
Grupo de Análisis para el Desarrollo–GRADE	54,620	Conduct an experimental study to replicate, document and evaluate the impact of INFANT methodology on an urban slum in Lima
Grupo de Análisis para el Desarrollo–GRADE	345,100	Analyse existing data in Lima, São Paulo, Recife and Bogotá to support public decision making on issues affecting children

I-Dev International

9,566 Cover shortfalls due to exchange rate fluctuations

P/O

PARTNER ORGANISATION	EUR	OVERALL OBJECTIVE	INVESTMENT AREA
Peru			
Instituto de Formación de Adolescentes y Niños	295,500	Follow up a successful national campaign against punishment with a new campaign on good parentir	
Ser Infancia	127,100	Phase-out grant to organise a network of institution and artists to address violence caused by alcohol attraditional festivities	
SOS-Kinderdorpen	150,000	Train and support municipal staff to rehabilitate purfor families in Carabayllo, a district of Lima	blic space
SUMBI	279,200	Improve services for low-income families through c support, accessible recreation areas and quality da	
SUMBI	46,870	Provide technical assistance to define guidelines or national, regional and municipal policies that affec	D/O
Total Peru	1,823,658		
Turkey			
In-Fakto Research and Consultancy	74,000	Evaluate the Parents+ project conducted by CACA i municipalities of the province of Diyarbakır	n four
Turkish Economic and Social Studies Foundation (TESEV)	114,300	Assess and map the service infrastructure of munici	palities in
Multiple resource people	34,205	Expert support in advocacy and knowledge develop	oment MULTI
Total Turkey	222,505		
Global			
ABCittà Società Cooperativa Sociale— ONLUS	163,400	Phase-out to project helping Roma people in Rome socio-legal, healthcare and educational services	e to access
African Early Childhood Network (AfEC	CN) 43,964	Launch a new network for early childhood experts	in Africa
Apolitical	45,178	Generate media coverage of best practices in publi related to young children	c service
Assemblyfor	16,214	Develop a strategy to communicate the findings of Challenges Canada's Saving Brains initiative	Grand
The Behavioural Insights Ltd	21,270	Run a one-day workshop on behavioural science in innovations in Urban95 policy areas	relation to

Global			
Buró de Convenciones de Bogotá y Cundinamarca	90,909	Manage the logistics of Foundation convening Urban95 participants in Bogotá	
City University of New York – Research Foundation	27,112	Support doctoral students to research how the physical environment of the home and community influences the development of young children	
Columbia University Dart Center	44,775	Organise training for 25–30 journalists from around the world on reporting on early childhood development and neuroscience	-
Council for a Strong America	13,997	Cover a funding shortfall due to fluctuations in the exchange rate	P/O
Family and Childcare Trust	20,310	Improve understanding of current best practice in affordable quality childcare around the world to help decision makers in Tel Aviv	
Harvard Kennedy School	28,973	Cover unforeseen costs in organising the 2016 Harvard executive education programme	
Health Child	61,500	Phase-out training activities for childcare workers in the Early Steps project in Uganda	P/O
International Rescue Committee	145,800	Test the feasibility of using existing Sesame content with refugee and host community children and caregivers in Jordan	
International Rescue Committee UK	230,100	Plan and test parenting interventions for parents and caregivers of young Syrian refugee children	
International Step by Step Association (ISSA), Leiden Office	8,625	Ensure sustainability of a service hub for young Roma children and their families in Rome following phase-out	P/O
Jacobs Foundation	40,000	Support convening European business leaders in early childhood education and care initiatives	
Koning Boudewijnstichting (King Baudouin Foundation)	18,500	Research and produce a resource guide on the needs of young refugee children and their families for governments and NGOs	
Makerere University (MU)	37,708	Cover additional costs related to monitoring and evaluation to complete phase-out of Early Steps project in Uganda	P/O
National Academy of Sciences	175,600	Hold the final three Investing in Young Children Globally Forum workshops and finalise products that emerge from them	
The New School	10,826	Host an international conference on gathering evidence to address inequities among urban children	

Global			
Private Sector Foundation Uganda	177,800	Finalise work in Uganda on increasing private sector advocacy for and investment in early childhood development	P/O
Red River College	26,686	Develop a video and web-based communication tools based on the content of the Investing in Young Children Globally Forum as part of completion of this project	
Sesame Workshop (NY)	182,800	Develop educational print and video materials for children aged 3 to 6 who are affected by the civil war in Syria	
United Way Worldwide	22,240	Hold a summit of business leaders to raise awareness about early childhood development and effective programmes	
Viewpoint Productions BV	74,630	Phase-out grant to develop a documentary and advocacy clips on the Foundation's Roma programme with Ghent municipality	P/O
World Health Organization	151,079	Develop more comprehensive indicators for measuring the development of children from birth to age 3 at population level	-
World Health Organization	44,520	Support the 2016 series on early childhood development in The Lancet	
Multiple resource people	191,997	Expert support in advocacy and knowledge development	MULTI
Total Global	2,116,513		









## Overview of the Foundation's team at 31 December 2016

UNIT	JOB TITLE	NAME
Executive Office	Executive Director	Michael Feigelson
	Secretary to the ExD	Jane Hartman
	Senior Advisor	Dr Joan Lombardi
Programme	Programme Director	Cecilia Vaca Jones
	Representative, the Netherlands	Leontien Peeters
	Programme Coordinator, the Netherlands	Kay Lankreijer
	Programme Officer, the Netherlands	Anne van Heijst
	Senior Representative, Latin America	Leonardo Yánez
	Senior Representative, India	Dharitri Patnaik
	India Programme Manager Urban95	Preeti Prada
	India Programme Manager Mother Tongue ECE	Vacancy
	India Administrative Officer	Monalisa Kar
	India Accounts Officer	Jyotirmarjee Samal
	India Office Assistant	Chandrasekhar Muduli
	Representative, Turkey	Yiğit Aksakoğlu
	Turkey Programme Support Officer	Neslihan Öztürk
	Representative, Israel	Daniella Ben-Attar
	Israel Programme Coordinator	Idan Assaf
	Representative, Refugee Response	Elvira Thissen
	Representative, Africa	Mathilde Bienvenu
Support Programme	Programme Administrator	Jolanda de Haan
	Programme Administrator	Jackie Ratsma-Melville
	Programme Administrator	Alicia Fernández
Knowledge for Policy	Knowledge for Policy Director	Patrin Watanatada
	Communications and Publishing Officer	Teresa Moreno García
	Communications Officer Digital Platforms and Outreach	Melissa van Well-Dijkshoorn
	Research Analyst	Ardan Kockelkoren
	Senior ECD Advisor	Sweta Shah
	ECD Specialist	Rachel Machefsky
Human Resources	Human Resources Manager	Margriet Wolters-Buisman
	Human Resources Officer	Agnes Buis

UNIT	JOB TIT	LE	NAME
Operations	Opera	tions Director	Neil van der Meer
Financial Administration		Financial Officer	Irene Menheere Perry Verwer
ICT	ICT Of	ficer	Steffan Hoeke
Travel and Events	Travel	and Events Offic	er Inge Hanny-de Leau
Facilities Staff	Clean	er	Patricia Linares-Mahecha
Female/Male  No. of team members	F: 27 36	M: 9 FTEs: 33.2	Note: In previous years, we listed team members working in and outside the Netherlands separately. Starting this year, we list all team members together, according to the organisational structure.

#### **Executive Compensation Policy**

Compensation for employees of the Bernard van Leer Foundation is indexed every three years against a remuneration benchmark, undertaken by Berenschot, a Dutch consultancy firm specialising in human resource issues. The Foundation is indexed against the Dutch national professional services industry and the Dutch public sector. International employees receive an additional percentage allowance to maintain a competitive position in the international labour market.

#### The Salary Management System for Foundation staff

The following salary policy has been in place since 1 January 2010.

Every year on 1 January salaries and performance are reviewed. Salary changes may consist of two elements: index and merit. Application of the index or cost of living (CoL) increase is at the discretion of the Executive Director. If the Executive Director decides to apply the CoL, the index is applied to the salary scales per 1 January of the year. For the index increase the 'not derived inflation rate' (niet afgeleide prijsindexcijfer) for all households in the Netherlands as established by the CBS (Centraal Bureau voor de Statistiek – Central Bureau of Statistics) is considered.

The level of a merit increase results from a two-step performance appraisal process. Employees and their supervisors together develop a work plan and agree upon outcomes at the beginning of each year. A mid-term review is conducted in the summer period and a final appraisal at the end of the year. Employees whose performance is good warrant a merit increase which is expressed in salary steps. The number of steps depends on the result of the annual performance appraisal. In periods of financial instability out-of-policy decisions can be taken by the Executive Director to hold salaries at current levels.

## Members of the Board of Trustees

(in alphabetical order)

#### Yarom Ariav

Born 1954, Trustee since 2015 Yarom has an MA in Economics from the Hebrew University of Jerusalem. His career spanned public service, mostly with Israel's Ministry of Finance, and the private sector, with Israel Chemicals Ltd. In the years 2007–2009 he served as Director General of the Ministry of Finance. Since 2012 he has chaired Lavi Capital investment bank, the Investments Committee of Amitim Pension Funds, and he serves on a variety of business and philanthropic boards.

#### Wim Borgdorff

Born 1960, Trustee since 2015 Wim Borgdorff is a senior advisor and co-founder of AlpInvest Partners, a global private equity fund management firm. Prior to AlpInvest he held positions as the Senior Managing Director real estate at APG investments and as a Managing Director at ING Real Estate. He is a non-executive board member of CDC, a UK government-owned company that invests in developing countries in Africa and South Asia.

#### Steven Kaempfer

Born 1946. Trustee since 2013 Steven has served in a variety of supervisory and advisory capacities, including the ABP pension fund, Skandinaviska Enskilda Banken, Citigroup Global Markets and the Amsterdam Institute of Finance. He previously had senior management roles at SG Warburg & Co., London; Swiss Bank Corporation, London and New York; Credit Suisse, London and Zurich; and the European Bank for Reconstruction and Development, London.

#### Jonathan Kestenbaum

Born 1959, Trustee since 2012 Jonathan is the Chief Operating Officer of RIT Capital Partners plc and a member of the company's operating board, J Rothschild Capital Management Limited. He previously was the Chief Executive of Five Arrows Limited. He is Chairman of the Capital Holdings Fund plc and is a Director of Pershing Square Holdings. He is Chancellor of Plymouth University and a member of the House of Lords

#### Julia Neuberger

Born 1950, Trustee since 2012 Senior Rabbi of the West London Synagogue, Julia Neuberger is a member of the UK House of Lords, former CEO of the King's Fund, a UK health charity, and a founding Trustee of the Walter and Liesel Schwab charitable trust, set up in memory of her parents. She is also a Trustee of Full Fact and was recently appointed a Trustee of the Rayne Foundation.

#### Robert Swaak, Chair

Born 1960, Trustee since 2011 Global Clients, Industries and Sectors Leader at PwC. an appointment he took up on 1 July 2013. He has been the Territory Senior Partner for the Dutch practice where he also served as the CFO/COO and the leader in the Netherlands. Robert has 25 years of experience in PwC's Assurance practice. He also served as a member of a committee installed by the Minister of Economic Affairs responsible for business climate.

#### Jacqueline Tammenoms Bakker

Born 1953, Trustee since 2011 Currently a nonexecutive director at TomTom (NL), CNH Industrial (NL/UK), Groupe Wendel (FR) and Unibail Rodamco (FR), Jacqueline Tammenoms Bakker previously worked for Shell, McKinsey and Unilever and was Director General at the Ministry of Transport in the Netherlands.

#### Sam Worthington

Born 1958, Trustee since 2014 Formerly CEO of Plan International US. Sam has been CEO of InterAction since 2006. Recently a Rockefeller Foundation Bellagio Center resident policy fellow, he serves on the US Council on Foreign Relations, the Advisory Committee for Voluntary Foreign Assistance at USAID and the Inter-Agency Standing Committee at the United Nations; he serves on the boards of Center for Disaster Philanthropy, Religions for Peace and the Alliance to End Hunger.

# The decision-making cycle

#### STEP 6

#### **Evaluation**

Conduct annual reviews of strategy based on monitoring data and findings from independent evaluations of grants and contracts. Adjust strategy accordingly.

#### STEP 5

#### Engagement

Monitor progress of overall strategy and individual grants within that strategy, making course corrections as needed. Provide ongoing knowledge and advisory support to partners. Identify gaps where new partnerships are required.

#### STEP 1

#### Strategy development

Analyse data and stakeholders with an influence over the Foundation's objectives, hold consultations and – where needed – conduct additional research.

#### STEP 2

#### Select partners

Drawing from stakeholder analysis, select partners to work together on different aspects of the strategy such as advocacy, the development and sharing of effective solutions, and capacity building to take solutions to scale.

#### STEP 3

#### Due diligence

For each potential partner, verify their track record, standards of governance and necessary accreditation.

#### STEP 4

#### Assess proposals

Invite, review and negotiate proposals with partners who have passed due diligence. In 2016 we made grants and contracts totalling EUR 18,721,805.

## **Principles of Good Practice**

As a member of the European Foundation Centre (EFC), the Bernard van Leer Foundation supports and adheres to the EFC Principles of Good Practice, which are summarised below.

#### Independent governance

The foundation has an identifiable and independent decisionmaking body which acts with high ethical standards and whose members are nominated in accordance with established principles and procedures.

#### Sound management

The foundation promotes effective and prudent management as well as sustainable investment strategies, while ensuring the best use of resources for the public benefit.

#### Transparency

The foundation communicates the remit, goals and results of its work in a comprehensive and digestible manner, holding transparency at the core of all activities.

#### Accountability

The foundation acts in a responsible and collaborative manner by accounting for its actions to stakeholders, and by being active in sharing its knowledge and experiences.

# Management of financial risk

The Bernard van Leer Foundation has put in place a variety of measures to manage financial risk across its operations. Broadly speaking, these can be separated into measures taken to manage the risk of fraud, FX (exchange rate) risk and the risk of volatility in our income.

#### Managing risk of fraud

Externally, the risk of fraud is linked mainly to grant-making activities. We manage this risk through our partner selection and grant approval process and through our monitoring of existing grants. To our knowledge, there have been no cases of fraud in 2016.

With respect to partner selection, prior to making grants we assess the potential grantee. This process includes collecting a series of standard documents about the organisation including its legal registration, its last annual report and an audited financial statement.

Our staff will have multiple conversations with the potential partner and with other funders who have supported the partner, through which we seek to ascertain – among other items – the organisation's track record and capacity for financial management. Normally, our staff will also make at least one visit to the organisation to see its activities in person.

Any risks identified during this process are included in documentation about the partner, the grant proposal or both. All grant proposals must be approved by the Executive Director and at least one other member of senior management. Furthermore, for grants above EUR 50,000, budgets are reviewed by our finance department. Our Board of Trustees reviews all grants above EUR 500,000.

In cases where we identify significant risks related to the partner's governance capacity or capacity for financial management, or where the Foundation is the major investor (or one of the major investors) in a large-scale initiative, we may negotiate an active role in the governance structure and/or allocate some funds to help build the partner's governance and management capacity.

During project implementation, our staff will interact with the partner through regular conversations and correspondence and will normally conduct multiple site visits. The partner will submit an agreed set of documents tied to each financial disbursement, covering progress in the project activities and financial reporting. On an annual basis, we request audited financial reports for the project and/or for the organisation overall. During this process, our staff will discuss any concerns with the partner. In cases where we suspect there may be fraud, we will

investigate and – if deemed appropriate – speak with other funders of the organisation. Where we are confident fraud has taken place, we will inform other funders of our concerns and may pursue legal action.

Internally, the risk of financial fraud being committed by Foundation staff is mitigated by requiring approvals for all financial transactions from multiple staff members according to an assigned authority scheme. At the time of payment, payment details are entered to the bank system by a member of the financial department not involved in the original approval process, and approved for payment by one of three members of senior management who are authorised to approve payments.

#### Managing FX risk

As a general policy, we make financial commitments in euros, which is the currency in which we receive our income. While there are some exceptions, this policy is implemented in the majority of commitments. Any exceptions must be approved by the Executive Director and the Operations Director. This policy reduces the risk that outstanding commitments will grow relative to our income because of changes in FX. As of year-end 2016, the Foundation had a total of EUR 20,220,055 in outstanding commitments of which EUR 1.546.886 was in currencies other than the euro.

When a partner loses a significant portion of the original commitment in their local currency because of FX changes (normally more than 5%) they can apply for a technical supplementary grant in which they must explain the effect of this loss on the project's activities. This allows the Foundation to mitigate impact of FX on project activities on a case-bycase basis. In cases where the Foundation makes a supplementary grant, this is counted as an additional commitment in euros. Supplementary grants are normally done late in the project to avoid further FX risk.

#### Managing volatility in our income

The Foundation depends almost exclusively on the Van Leer Group Foundation for its income. Enshrined in the by-laws of the Van Leer Group Foundation, there is a standing commitment to financially support the activities of the Bernard van Leer Foundation, Moreover, the Bernard van Leer Foundation and the Van Leer Group Foundation share the same Board of Trustees.

Furthermore, the Van Leer Group Foundation has adopted a spending and investment policy that aims to produce stable and predictable spending (and hence income for the Foundation). It prescribes a fixed amount (in euros) of annual spending, increased by the Dutch Consumer Price Index

on an annual basis. The income of the Foundation is decided in November of the preceding year and is not changed afterwards. The Van Leer Group Foundation has a buffer mechanism that protects approximately three to four years of spending, even in situations of severe loss of capital.

Were the Board to decide to reduce annual levels of support to the Bernard van Leer Foundation, the Van Leer Group Foundation would still have a liability to the Bernard van Leer Foundation sufficient to meet all outstanding commitments. In this scenario, the cuts would need to be managed mainly by reducing the level of new commitments and/or annual operating expenses.

Were the Van Leer Group Foundation to decide to end financial support to the Bernard van Leer Foundation, the Van Leer Group Foundation's liability to the Bernard van Leer Foundation would allow it to meet all outstanding commitments and the Van Leer Group Foundation has committed itself to provide a minimum of six months of funding for operational expenses to allow time for an organised process of closure.



Our financial outlook for 2017

## Overview budget and actual (in EUR)

	BUDGET 2016	ACTUAL 2016	BUDGET 2017
Income			
Van Leer Group Foundation	18,799,000	18,799,000	18,554,000
Other income	0	35,134	0
Interest	30,000	22,438	30,000
Total income	18,829,000	18,856,572	18,584,000
Expenditure			
Total grants and Foundation-managed projects	17,565,800	19,053,635	16,000,000
Returned project funds	0	(491,523)	0
Currency difference	30,000	108,699	30,000
Cancellation previous years	0	(228,188)	0
Operating expenses	4,679,200	3,561,008	4,370,335
Total expenditure	22,275,000	22,003,631	20,400,335
Capital and reserves			
Foundation capital	453,800	453,780	453,800
General reserve	684,000	114,000	114,000
Appropriated reserve	1,600,400	2,469,382	653,027
Total capital and reserves	2,738,200	3,037,162	1,220,827

#### Notes 2017

The total approved income (including expected interest) from the Van Leer Group Foundation in 2017 amounts to EUR 18,584,000. This is EUR 1,816,335 less than the EUR 20,400,335 projected expected expenditures for 2017. The EUR 1,816,335 deficit will be covered by the reserves.

The 22% increase in the operating budget for 2017 as compared to 2016 operating expenses reflects a continued transition to a more human resource intensive approach to developing and managing projects. This approach is one of the key features of the Bernard van Leer Foundation's 2016–2020 strategic plan, which was approved by the Foundation Board of Trustees in March 2016.

In line with the 2016–2020 Bernard van Leer Foundation strategic plan, management will continue shifting to a staffing model that includes personnel based in countries where the Foundation has or intends to develop large programmes. In India, the Foundation will move forward with the registration of a legal entity to enable closer cooperation with government partners.

The Bernard van Leer Foundation does not trade in financial derivatives, and has limited exposure to credit risk, cash flow risk, interest rate risk and liquidity risk.

#### Analysis 2016

Total expenditure compared to budget in 2016 was 1.2% below initial projections. The lower than expected spending on operating expenses is due to a significantly slower than anticipated process of hiring new staff to meet the needs of the recently approved strategic plan. This then resulted in lower recruitment, personnel and travel costs.

In 2016, the Foundation also realised a reduction in pension costs with the introduction of a defined benefits scheme for all staff on the Dutch payroll. The new pension scheme no longer requires a backservice contribution and future contributions can be more reliably budgeted. This change is also an important factor in the underspend when compared to the 2016 operating budget.

Expenditures regarding grantmaking and Foundation-managed projects increased relative to 2015. The reason for this is that the Foundation was simultaneously phasing out projects from its prior strategic plan and launching its 2016 strategic plan. To make this possible, the Van Leer Group Foundation committed a one-off transfer of EUR 5 million to the Bernard van Leer Foundation reserves at the end of 2015.

Actual expenditures regarding grantmaking and Foundation-managed projects were higher than budgeted. The increase was mainly due to a decision to move forward with a 6-year commitment of EUR 5,000,000 in Côte d'Ivoire, which the Foundation had initially planned to split into two separate commitments of shorter duration. Consequently, the current and non-current liabilities have risen on the balance sheet to EUR 8,835,239 and EUR 11,384,817.

The returned project funds, currency differences and cancellations can by nature not be accurately predicted and budgeted. Most of the returned project funds in 2016 were from a single grant in Israel.

In 2016 the Foundation sold the real estate property (EUR 600,000), which was part of the legacy donated in 2013 to the Foundation. This item was presented as other receivables in the balance sheet per 31 December 2015 and was received during 2016.



En los últimos nueve meses de 2016, después de anunciar en marzo el plan estratégico para el periodo 2016–2020, la Fundación Bernard van Leer pasó de la planificación a la ejecución. Tal como comentábamos en estas páginas el año pasado, nuestra nueva estrategia refleja el impulso y el apoyo crecientes que está recibiendo en todo el mundo el desarrollo de la primera infancia.

Asimismo, responde a nuestra convicción de que las futuras inversiones no solo deberán cubrir "lo que funciona" sino también garantizar que cientos de miles o millones de niños tengan acceso a ello. En el marco de la nueva estrategia, ayudaremos a nuestras contrapartes a implantar soluciones escalables pioneras en las dos áreas siguientes.

- Parents+: integración de las actividades destinadas a orientar a los padres v otros cuidadores sobre cuestiones relacionadas con el desarrollo de la primera infancia en al menos un servicio concebido para responder a las necesidades básicas de un niño o de sus padres.
- Urban95: colaboración con una serie de ciudades de todo el mundo para que los responsables del urbanismo, el diseño y la gestión locales observen el entorno desde una altura de 95 cm (la estatura media de un niño sano de 3 años) e incorporen las conclusiones en su trabajo.

En paralelo, continuamos con la tarea que realizamos desde hace mucho tiempo: impulsar, registrar y difundir los últimos avances logrados en el campo del desarrollo de la primera infancia, para reforzar así los **Pilares** sobre las cuales podrá crecer y prosperar en el futuro. Desde ahora y hasta 2020, nos concentraremos en siete países elegidos por su diversidad económica, geográfica y cultural: Brasil, India, Israel, Costa de Marfil, Países Bajos, Perú y Turquía. No obstante, también consideraremos las oportunidades que surjan en otros lugares. Por ejemplo, este año pondremos en marcha una iniciativa regional para mejorar la ayuda brindada a las familias sirias que se han visto obligadas a trasladarse a otros lugares de Oriente Medio y a Europa.

Durante los primeros nueve meses de nuestro plan estratégico para 2016— 2020, nos concentramos en forjar las alianzas que nos permitirían descubrir qué se necesita para convertir pequeños proyectos en programas y políticas de amplio alcance y para compartir esta información con líderes de todo el mundo. Entablamos las dos primeras alianzas del programa Urban95 con ciudades pioneras: Tel Aviv (Israel) y Bhubaneshwar (India). Invitamos a equipos de Costa de Marfil, Israel, India, Países Bajos y Perú a la sesión inaugural de nuestro programa ejecutivo de una semana, en la Kennedy School of Government de la Universidad de Harvard.

Asimismo, ampliamos nuestra labor con los gobiernos de Brasil y Perú para implantar a gran escala servicios de visitas a domicilio que ayuden a los padres a cuidar con cariño a los bebés y niños pequeños. En ambos países, los acontecimientos políticos que tuvieron lugar en 2016 brindaron nuevas oportunidades:

- En diciembre la Fundación firmó un acuerdo de cooperación con el doctor Osmar Terra, recién nombrado ministro de Desarrollo Social de Brasil, con el objetivo de implantar a gran escala servicios de visitas domiciliarias que estén coordinados con el programa nacional de ayuda económica para las familias. Hoy tienen acceso a programas de visitas domiciliarias unos 400.000 niños de varios estados. Mediante la definición de un modelo nacional de visitas domiciliarias, Criança Feliz aspira a ayudar a 3 millones de niños.
- Después de las elecciones de Perú de 2016, el presidente entrante Pedro Pablo Kuczynski designó a varios miembros del Grupo Impulsor Inversión en la Infancia (un movimiento ciudadano que cuenta con el apoyo de Salgalú, una contraparte de la Fundación) para puestos de liderazgo en el gobierno. Esta alentadora muestra de compromiso con los niños pequeños coincide con el trabajo que llevamos a cabo con el Ministerio de Desarrollo e Inclusión Social para implantar a gran escala las visitas a domicilio del programa Cuna Más y sus distintas adaptaciones locales, que actualmente benefician a 150.000 niños de entre 0 y 3 años de edad de familias vulnerables, aunque el objetivo es llegar a 750.000. Nuestra ayuda se centra en el principal obstáculo que dificulta la implantación a gran escala: las competencias del personal clave en materia de gestión.

A continuación, analizamos más a fondo dos iniciativas de la Fundación llevadas a cabo en 2016: la implantación a gran escala de servicios de visitas a domicilio en la cuenca del Amazonas y la colaboración con el documental brasileño O Começo da Vida (El comienzo de la vida).

## Implantación a gran escala de servicios de visitas a domicilio en la cuenca del Amazonas

En noviembre de 2016, más de 10.000 familias con niños pequeños residentes en Acre y Amazonas (dos estados de la cuenca del Amazonas brasileña) recibían visitas a domicilio en el marco del programa de ayuda a la PIAA (Primera Infancia de Acre y Amazonas). Se trata de los primeros pasos de una nueva iniciativa financiada por la Fundación y ejecutada por United Way para formar y ayudar a los trabajadores sanitarios de la comunidad con el fin de incorporar en los servicios sanitarios ya existentes actividades de orientación destinadas a los padres.

En el marco del programa, implantado inicialmente en 22 municipios de Acre y Amazonas, se prevé que unos 72.000 niños reciban visitas a domicilio, organizadas por los propios ayuntamientos con la colaboración de United Way y la financiación del Ministerio de Sanidad, que aporta más de 10 millones de euros. Tras poner a prueba la actividad de formación y los materiales utilizados, el objetivo final es que millones de niños de todo el país accedan al programa nacional Criança Feliz.

En Brasil no resulta fácil implantar programas de visitas a domicilio a gran escala. Debido a la estructura administrativa del país, tanto los gobernadores estatales como los alcaldes pueden decidir de forma autónoma si participar

o no. Además, no existe una solución que sirva en todos los casos, pues cada estado y cada municipio tienen que personalizar el modelo según sus capacidades financieras, geográficas e institucionales. Las dificultades varían en gran medida entre las zonas rurales, urbanas o semiurbanas.

El programa actual se basa en lo que ha aprendido la Fundación durante los años en que ha colaborado con proyectos de visitas a domicilio en la cuenca del Amazonas, una zona caracterizada por su complicada logística, sus altos niveles de pobreza y su gran diversidad cultural. Aguí los índices de malnutrición son elevados en comparación con los del resto del país, al igual que la incidencia de enfermedades como la malaria y los parásitos intestinales. En torno al 25% de los niños no recibe todas las vacunas y el 10% carece de certificado de nacimiento.

Las experiencias pasadas de la Fundación han dejado claro que, a pesar del escepticismo de ciertos profesionales del sector, es posible formar a los trabajadores sanitarios de la comunidad, cuya función principal es prevenir enfermedades como la malaria, para que orienten a los padres en aspectos como la nutrición, el aprendizaje temprano y el registro de los nacimientos. Según las conclusiones extraídas de un programa piloto, en poco tiempo se podrían obtener resultados sorprendentes en materia de desarrollo infantil siempre que la persona que supervise y gestione a los trabajadores sanitarios de la comunidad tenga un buen nivel de experiencia y conocimientos.

En palabras de Jocilene Lima, trabajadora sanitaria de una comunidad de Rio Branco:

El programa ha ampliado nuestro concepto del desarrollo infantil y la sanidad. Antes sólo evaluábamos y supervisábamos los hitos de desarrollo que se centraban en la salud e interveníamos en caso de necesidad. Hoy tenemos una visión más amplia de los hitos de desarrollo y sabemos que dependen de los cuidados, el cariño y los estímulos que reciben los niños. Sin duda el programa contribuyó a que los agentes sanitarios aprendieran a fomentar las intervenciones adecuadas para potenciar al máximo las probabilidades de éxito en la vida de los niños vulnerables.

Las experiencias pasadas también han puesto de manifiesto la vulnerabilidad de los programas a los cambios políticos en los municipios. Por lo tanto, para el proyecto actual es imprescindible la colaboración entre los distintos departamentos gubernamentales locales pertinentes (sanidad, educación, asistencia social, derechos humanos, arte y cultura), las contrapartes empresariales, los líderes comunitarios y las universidades locales. Si se implica en el programa a una mayor variedad de actores, será más probable que este resista a los futuros ciclos electorales. Además del Ministerio de Sanidad y las autoridades estatales y municipales, actualmente participan en el proyecto la Fundación Maria Cecilia Souto Vidigal, UNICEF, la Universidad Federal de Acre, Estratégia Brasilerinhos e Brasilerinhas Saudáveis, Programa Primeira Infância Melhor, Grow with your Child, Procter & Gamble y Eli Lilly. A lo largo de 2016, United Way ha ayudado a las distintas instituciones gubernamentales de escala nacional, estatal y municipal a lograr el nivel de coordinación necesario. Para ello, ha creado comités intrasectoriales para la

primera infancia en el estado de Acre y en las ciudades de Rio Branco (Acre) y Manaus (Amazonas). También ha realizado visitas de estudio para lograr el apoyo de los funcionarios y ha creado guías prácticas para ayudarlos a ampliar el programa con los recursos ya existentes. El siguiente hito consistirá en formar a 88 profesionales y a 1154 agentes sanitarios comunitarios de Amazonas y 1889 de Acre.

# El documental *El comienzo de la vida* da la vuelta al mundo

El documental brasileño más visto de 2016 según la agencia nacional del cine ANCINE ha sido financiado por el Alana Institute, la Fundación Maria Cecilia Souto Vidigal, la Fundación Bernard van Leer y UNICEF. Sin renunciar a la esfera emocional, la película lleva a la pantalla los datos científicos que avalan la importancia del cariño en los primeros años de vida de los niños, con entrevistas a especialistas y ejemplos de padres e hijos residentes en nueve países de cuatro continentes distintos.

Durante el fin de semana de su estreno, en mayo de 2016, vieron el documental 17.000 personas en 21 ciudades brasileñas, y tres meses después ya eran 178.000 los espectadores de El comienzo de la vida en cines y provecciones especiales. Encabezó las clasificaciones de ¡Tunes en Brasil y se convirtió en la primera película del país en emitirse a escala mundial en Netflix. Estela Renner, directora del documental y cofundadora de la productora Maria Farinha Filmes, declara a propósito de este encargo:

... Al principio, nos pareció un gran honor. Después, nos dimos cuenta de la enorme responsabilidad que implicaba.

En primer lugar, dedicamos mucho tiempo a recopilar y analizar estudios, para decidir qué enfoque dar a la película. Nos pareció fascinante descubrir que la suerte de los niños no depende solo de sus genes, sino de la interacción entre la genética y el entorno en que se crían. ¿Cuáles son los elementos más importantes del entorno y de la forma en que los niños se relacionan con él? ¿La gente es consciente de eso y sabe la relevancia que tiene?

Así que empezamos a escribir y rodar la película centrándonos en la importancia del cariño entre los bebés y sus madres, padres, hermanos, profesores, abuelos y cuidadores, así como en la forma en que los niños pequeños interactúan con la naturaleza, los juegos y los cuentos.

Ya han dado la vuelta al mundo no sólo estas cuestiones, sino también el documental en sí, que se ha doblado al inglés, español, portugués, francés, árabe, chino y búlgaro; y se ha subtitulado en portugués, alemán, italiano, danés, finés, noruego, sueco, neerlandés, español, japonés, chino, coreano, ruso, turco, indonesio, catalán, búlgaro, croata y serbio. En 2016 se han organizado seis mil proyecciones en la plataforma online videocamp.com en 74 países.

# En 2016, varias entidades han colaborado en la difusión de El comienzo de la vida, que de este modo ha llegado a:

- organizaciones internacionales como las Naciones Unidas en Nueva York y el Banco Interamericano de Desarrollo y el Banco Mundial en Washington D. C.
- representantes gubernamentales de Ecuador
- una estación del metro de Santiago de Chile por la que pasan 2 millones de viajeros al día
- empleados municipales de ciudades brasileñas como Boa Vista y Fortaleza.

Tras una proyección organizada por Mellon Plantation Co-op para más de cien trabajadores rurales de Mossoró, se comunicó a los realizadores de la película que ciertos espectadores se habían emocionado al descubrir el papel que el padre podía desempeñar: antes de ver el documental, no se habían planteado que ellos también podían coger en brazos al recién nacido o cambiarle el pañal. También la reacción de la crítica fue positiva. El semanal brasileño Época calificó la película de "obligatoria", mientras que el influyente blog Mil maneiras de maternar (Mil formas de ser madre) propuso: "¿Por qué no mostrar la película en las salas de maternidad? La deberían recetar los obstetras".

El documental también se ganó el apoyo de destacadas marcas de productos para bebés, ya que empresas como Johnson & Johnson (Johnson's Baby), Kimberly Clark (Huggies), Hypermarcas (Pom Pom) y Natura compartieron contenidos de El comienzo de la vida, en sus canales de las redes sociales. En total, estas marcas cuentan con 33 millones de seguidores, y un vídeo promocional de Huggies logró por sí solo más de cuatro millones de visualizaciones. Natura proyectó el tráiler en una convención destinada a 5000 directivos, la compañía de seguros de salud Amil lo mostró en clínicas y hospitales, y Johnson's Baby regaló entre sus clientes 17 000 entradas para ver el documental en el cine.

# Estela Renner continúa:

Al hacer esta película he comprendido lo importantes que son los primeros años de vida. A mucha gente le preocupa que sus hijos vayan a la universidad o encuentren trabajo, pero deberíamos centrarnos en otras cuestiones: abrazar a los niños, contarles cuentos, dejar que juequen con libertad, cuidarlos y ofrecerles un entorno seguro en el que criarse. De todo esto depende que se conviertan en adultos sanos, creativos y capaces, que a su vez contribuyan a mejorar la sociedad.

El mensaje de la película ha calado hondo en personas como el futbolista brasileño Kaka, que aseguró ante sus 26 millones de seguidores en Twitter lo mucho que lo había inspirado como padre. Y parece evidente que el eco del documental seguirá resonando con fuerza, pues UNICEF lo ha adoptado en su campaña global de 2017 por el desarrollo de la primera infancia y pronto se estrenará una serie de 80 vídeos de dos minutos sobre aspectos concretos del desarrollo infantil.

# Financial Statement for the year ended 31 December 2016

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# Balance sheet as at 31 December 2016 (in EUR)

AFTER APPROPRIATION OF OPERATING RESULT	NOTES	2016	2015
Assets			
Fixed assets			
Tangible fixed assets	(1)	36,779	53,600
Intangible fixed assets	(2)	22,071	70,100
	_	58,850	123,700
Financial fixed assets			
Loan	(3)	325,000	325,000
		325,000	325,000
Current assets			
Current account Van Leer Group Foundation	(4)	19,339,717	19,312,200
Other receivables	(5)	36,782	615,300
	-	19,376,499	19,927,500
Cash and cash equivalents			
Cash and bank	(6)	3,864,235	221,000
	-	3,864,235	221,000
Total assets	-	23,624,584	20,597,200
Capital and reserves			
Foundation capital	(7)	453,780	453,800
General reserve	(8)	114,000	684,000
Appropriated reserve	(9)	2,469,382	5,046,400
	-	3,037,162	6,184,200
Liabilities			
Non-current liabilities			
Grants payable and Foundation-managed projects	(10)	8,835,239	4,697,400
Current liabilities			
Grants payable and Foundation-managed projects	(10)	11,384,817	8,765,200
Creditors	(11)	141,060	742,200
Accrued liabilities	(12)	226,306	208,200
	-	20,587,422	14,413,000
Total liabilities	-	23,624,584	20,597,200

# Statement of income and expenditure for the year 2016 (in EUR)

	NOTES	BUDGET 2016	ACTUAL 2016	ACTUAL 2015
Income				
Van Leer Group Foundation	(A)	18,799,000	18,799,000	23,494,000
Other income	(A)	0	35,134	30,000
Interest	(B)	30,000	22,438	31,000
Total income		18,829,000	18,856,572	23,555,000
Expenditure				
Grants	(C)	17,595,800	17,266,406	12,054,700
Foundation-managed projects*	(D)	0	1,667,740	3,714,800
Returned project funds	(E)	0	(491,523)	(144,400)
Total activities		17,595,800	18,442,623	15,625,100
Personnel operating expenses		3,445,506	2,593,552	2,594,800
Depreciation	(F)	113,800	96,478	100,900
Other operating expenses		1,119,852	870,978	661,800
Total organisation		4,679,158	3,561,008	3,357,500
		(2.445.050)	(2.1.47.050)	4.572.400
Result		(3,445,958)	(3,147,059)	4,572,400
Appropriation of result:				
Added to/(deducted from) Appropriated reserve			(2,577,059)	4,542,400
Added to/(deducted from) General reserve			(570,000)	30,000
Total			(3,147,059)	4,572,400

<sup>\*</sup>Foundation-managed projects are by nature difficult to predict and are thus incorporated into the 2016 budget for grantmaking.

# Provisions in the Articles of Association governing the appropriation of result

In the Foundation's Articles of Association there are no provisions regarding the appropriation of result.

# Appropriation of result

An amount of EUR 3,147,059 has been allocated to the Appropriated reserve. EUR 30,000 has been added to the General reserve. An amount of EUR 600,000, realised from the legacy, has been rebooked from the General reserve to the Appropriated reserve.

# Subsequent events

Although there have been no material events after the balance sheet date, it has recently come to the attention of management that the recipient of a social investment loan due for repayment in 2018 has made known that it may face going concern issues. The likelihood of issues materialising and the potential impact on the value of the loan cannot yet be determined and are therefore not reflected in this financial statement. The loan is presented at its full value of EUR 325,000.

# Cash flow statement for the year 2016 (in EUR)

		2016		2015
Cash flow from operating activities				
Operating result		(3,147,059)		4,572,400
Adjustments for:				
Depreciation of tangible fixed assets		41,617		40,000
Depreciation of intangible fixed assets		54,861		60,900
Interest income		(22,438)		(31,000)
Changes in working capital:				
Change in non-current liabilities	4,137,837		770,500	
Change in current liabilities	2,165,610		(35,600)	
Change in 'Interest to be received'	(2,300)		(1,100)	
Change in current assets	550,987		(5,075,000)	
		6,852,114		(4,341,700)
Received interest		24,738		32,100
Cash flow from operating activities (A)		3,803,833		332,700
Cash flow from investment activities				
Purchases of fixed assets		(31,633)		(25,100)
Cash flow from investment activities (B)		(31,633)		(25,100)
Cash flow from financing activities				
Loan		(129,000)		(134,000)
Cash flow from financing activities (C)		(129,000)		(134,000)
Change in Cash and Bank (A+B+C)		3,643,200		(173,600)
Balance Cash and Bank 1 January		221,035		47,400
Balance Cash and Bank 31 December		3,864,235		221,000
		3,643,200		(173,600)

# Summary of significant accounting policies

# General

Bernard van Leer Foundation is a registered foundation with the Chamber of Commerce (KvK nr. 41197262) and was established in 1949. Its statutory location is in The Hague, the Netherlands. Visiting address: Lange Houtstraat 2, 2511 CW.

# Activities

The mission of the Bernard van Leer Foundation is to improve opportunities for children up to age 8 who are growing up in socially and economically difficult circumstances. We see this both as a valuable end in itself and as a long-term means to promoting more cohesive, considerate and creative societies with equal opportunities and rights for all.

# Basis of preparation

The financial statements of the Bernard van Leer Foundation are prepared in conformity with general accounting principles accepted in the Netherlands and the guidelines for annual reporting in the Netherlands as issued by the Dutch Accounting Standards Board, in particular guideline 640 'Not-for-profit organisations'.

The financial statements are denominated in euros. The financial statements have been prepared for a reporting period of one year.

# Going concern

These financial statements have been prepared on the basis of the going concern assumption.

# Accounting policies

#### General

Unless stated otherwise, assets and liabilities are carried at nominal value. An asset is disclosed in the balance sheet when it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the value can be measured reliably. A liability is recognised in the balance sheet when it is expected to result in an outflow from the entity of resources embodying economic benefits and the amount of the obligation can be measured with sufficient reliability. Income is recognised in the statement of income and expenditure when an increase in future economic potential related to an increase in an asset or a decrease in a liability has arisen, the size of which can be measured with sufficient reliability. Expenses are recognised when a decrease in the economic potential related to a decrease in an asset or increase in a liability has arisen, the size of which can be measured with sufficient reliability. If a transaction results in a transfer of all or all future economic benefits and all or almost all risks relating to assets or liabilities to a third party, the asset or liability is no longer included on the balance sheet. Assets and liabilities are not included on the balance sheet if economic benefits are not probable and/or cannot be measured with sufficient reliability. Income and expenses are allocated to the period to which they relate.

The financial statements are now presented and rounded to the nearest euro. This has caused a EUR 20 difference in the Foundation capital as reported on the balance sheet.

# Transactions in foreign currencies

Transactions denominated in foreign currency are translated into the relevant functional currency at the exchange rate applying on the transaction date. Monetary assets and liabilities denominated in

foreign currencies are translated at the rate of exchange prevailing at the balance sheet date. Exchange differences resulting from settlement and translation are recognised in the statement of income and expenditure in the period in which they arise, except for exchange differences on monetary items that are part of a net investment in a foreign operation.

Non-monetary assets and liabilities denominated in foreign currency that are stated at historical cost are translated into euros at the exchange rates applying on the transaction date.

#### Financial instruments

These financial statements contain the following financial instruments: loans granted and other receivables, current liabilities and other financial commitments. The Foundation does not use derivative financial instruments. The accounting policies of the financial instruments are discussed at the relevant balance sheet item and loans registered as gross amounts.

A financial asset or a financial liability is recognised in the balance sheet when the contractual rights or obligations with respect to that instrument arise. A financial instrument is no longer recognised in the balance sheet when there is a transaction that results in a transfer to a third party of all or substantially all of the rights to economic benefits and all or substantially all of the risks related to the position.

# Using estimates and judgements

The preparation of the financial statements requires that management make judgements and use estimates and assumptions that affect the application of the accounting principles and the reported value of the assets and liabilities and the income and expenses. Actual results may differ from these estimates in the case of the loan. The estimates and underlying assumptions are continually reviewed. Revised estimates are stated in the period in which the estimate is revised and in future periods for which the revisions have consequences.

# Intangible fixed assets

Intangible fixed assets are stated at acquisition or construction cost, less accumulated amortisation and impairment losses.

Expenditures made after the initial recognition of an acquired or constructed intangible fixed asset are included to the acquisition or construction cost if it is probable that the expenditures will lead to an increase in the expected future economic benefits, and the expenditures and the allocation to the asset can be measured reliably. If expenditures do not meet these conditions, they are recognised as an expense in the statement of income and expenditure.

# Tangible fixed assets

Tangible fixed assets are stated at cost, less accumulated depreciation and impairment losses. The cost consists of the price of acquisition, plus other costs that are necessary to get the assets to their location and condition for their intended use. Expenditure is only capitalised when it extends the useful life of the asset. Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful lives of each item of the tangible fixed assets. Depreciation starts as soon as the asset is available for its intended use, and ends at decommissioning or divestment.

The following rates of depreciation are applied:

(In)Tangible fixed assets	Percentage of depreciation
Furniture and equipment	20%
Hardware and software	33%

#### Financial fixed assets

The financial fixed assets are valued at initial recognition at fair value, plus transaction costs (if material). After initial recognition, the assets are measured at amortised cost using the effective interest method, less any impairment losses.

Income from receivables and other securities allocated to financial fixed assets is recognised in the year to which they relate. A financial asset is impaired if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset, with negative impact on the estimated future cash flows of that asset, which can be estimated reliably. Losses are recognised in the profit and loss account and reflected in an allowance account against loans and receivables.

#### **Impairment**

For tangible and intangible fixed assets an assessment is made as of each balance sheet date as to whether there are indications that these assets are subject to impairment. If there are such indications, then the recoverable value of the asset is estimated. The recoverable value is the higher of the value in use and the net realisable value. If it is not possible to estimate the recoverable value of an individual asset, then the recoverable value of the cash flow generating unit to which the asset belongs is estimated.

When the carrying amount of an asset or cash-generating unit exceeds its recoverable amount, an impairment loss is recognised for the difference between the carrying amount and the recoverable amount. If there is an impairment loss for a cash-generating unit, the loss is first allocated to goodwill allocated to the cash-generating unit. Any residual loss is allocated to the other assets of the unit pro rata to their book values.

Subsequently, at each reporting date, the entity assesses whether there is any indication that an impairment loss that was recorded in previous years has been decreased. If any such indication exists, then the recoverable amount of the asset or cash-generating unit is estimated.

Reversal of a previously recognised impairment loss only takes place when there is a change in the assessment used to determine the recoverable amount since the recognition of the last impairment loss. In such case, the carrying amount of the asset (or cash-generating unit) is increased to its recoverable amount, but not higher than the carrying amount that would have applied (net of depreciation) if no impairment loss had been recognised in previous years for the asset (or cash-generating unit).

# Loans granted and other receivables

Loans granted and other receivables are measured at initial recognition at fair value, plus transaction costs (if material). After initial recognition, the assets are measured at amortised cost using the effective interest method, less a provision for uncollectable debts. These provisions are determined by individual assessment of the receivables.

#### Cash and cash equivalents

Cash and cash equivalents are stated at nominal value. Unless stated otherwise, they are freely disposable.

# Long-term and current liabilities and other financial commitments

Grants payable that are expected to be paid in future years are recorded at the present value of expected future payments. After initial recognition long-term and current liabilities and other financial commitments are stated at amortised cost on the basis of the effective interest rate method. Liabilities due within one year are presented as current liabilities.

# Contribution Van Leer Group Foundation

The contribution of Van Leer Group Foundation is recognised in the profit and loss account in the year to which it relates, which is in accordance with accounting policy as stated in RJ 640. When allocating income and expenses, based on Article 2: 384 paragraph 2 BW, the prudence principle is applied. The amount of revenue is determined based on the actual (attributable to the fiscal year) bank receipts relating to donations and gifts. The Foundation receives a Grant letter (on an annual basis) from the Van Leer Group Foundation guaranteeing total revenue over the subsequent book year.

#### Appropriated reserve

The Board has some of the reserves set aside for specific purposes. The spending of the Appropriated reserve is determined by the Executive Director.

# Expenditure

Grants and Foundation-managed projects are considered incurred at the time of approval. When entering into an obligation the full amount of the obligation is accounted through the profit and loss at the expense of the result, regardless of the duration of the grant and FMP. This accounting treatment is in accordance with accounting policy as stated in RJ 640. A grant is a (multi-) year commitment, whereas a Foundation-managed project is a contract whereby the Foundation manages the expenditure of a project. A grant or Foundation-managed project is approved when the Director of the Foundation signs the grant letter or a contract.

# Operating expenses – personnel

Employee benefits are charged to the statement of income and expenditure in the period in which the employee services are rendered and, to the extent not already paid, as a liability on the balance sheet. If the amount already paid exceeds the benefits owed, the excess is recognised as a current asset to the extent that there will be a reimbursement by the employees or a reduction in future payments by the Foundation.

# Pension

Since January 2016, all Bernard van Leer employees on the Dutch payroll benefit from a defined contribution pension agreement. There are no back-service commitments outstanding.

The basic principle is that the pension charge to be recognised for the reporting period is equal to the pension contributions payable to the pension provider over the period. In so far as the payable contributions have not yet been paid as at balance sheet date, a liability is recognised. If the contributions already paid at balance sheet date exceed the payable contributions, a receivable is recognised to account for any repayment by the fund or settlement with contributions payable in future.

The employees of the Bernard van Leer Foundation in the Netherlands have a pension scheme which is administered by Delta Lloyd. This pension scheme is a conditionally indexed average-salary scheme. Entitlements and rights granted are only indexed (adjusted in line with increase in prices) if and to the extent that the pension provider has sufficient resources and has decided accordingly. The Board may decide to reduce the entitlements if the pension provider's position so dictates.

The pension scheme is classified as a defined-benefit agreement under the Pensions Act. The administration agreement with the pension provider runs for 5 years.

# Cash flow statement

The cash flow statement has been prepared by using the indirect method. Foreign currency cash flows are translated into euros using the weighted average exchange rates for the respective periods.

# Leasing

The Foundation may enter into financial and operating leases. A lease contract where the risks and rewards associated with ownership of the leased property are transferred substantially or all to the lessee is referred to as a financial lease. All other leases are classified as operating leases. In classifying leases, the economic reality of the transaction is decisive rather than its legal form.

# Operating leases

If the Foundation acts as lessee in an operating lease, then the leased property is not capitalised. Lease payments regarding operating leases are charged to the profit and loss account on a straight-line basis over the lease period.

#### Fair value

The fair value of a financial instrument is the amount for which an asset can be sold or a liability settled, involving parties who are well-informed regarding the matter, willing to enter into a transaction and are independent from each other.

- The fair value of listed financial instruments is determined on the basis of the exit price.
- The fair value of non-listed financial instruments is determined by discounting the expected cash flows to their present value, applying a discount rate that is equal to the current risk-free market interest rate for the remaining term, plus credit and liquidity surcharges.

# Notes to the balance sheet (in EUR)

# 1 Tangible fixed assets

	Cumulative purchase 31-12-2015	Cumulative depreciation 31-12-2015	Book value 31-12-2015	Purchase 2016	Depreciation 2016	Book value 31-12-2016
Furniture and equipment	110,069	(81,332)	28,737	1,095	(20,606)	9,226
Hardware	46,767	(21,917)	24,850	23,714	(21,011)	27,553
	156,836	(103,249)	53,587	24,809	(41,617)	36,779

	Furniture and equipment	Hardware	Total
Cumulative purchase 31-12-2016	17,904	70,481	88,384
Cumulative depreciation 31-12-2016	(8,678)	(42,928)	(51,606)
Book value 31-12-2016	9,226	27,553	36,779

# 2 Intangible fixed assets

	Cumulative purchase 31-12-2015	Cumulative depreciation 31-12-2015	Book value 31-12-2015	Purchase 2016	Depreciation 2016	Book value 31-12-2016
Software	190,783	(120,675)	70,108	6,824	(54,861)	22,071
	190,783	(120,675)	70,108	6,824	(54,861)	22,071

Cumulative purchase 31-12-2016	51,579
Cumulative depreciation 31-12-2016	(29,508)
Book value 31-12-2016	22,071

# 3 Financial fixed assets

	Loan 2016	Redemption 2016	Impairment	Book value 31-12-2016
Loan 1	325,000	0	0	325,000
	325,000	0	0	325,000

In 2016 Perron07 have drawn down EUR 129,000 of the EUR 325,000 loan available. There is therefore still EUR 62,000 available which can be called on by Perron07 in 2017 (see note 10). Perron07 have paid a total of EUR 8,530 interest in 2016. Perron07 will start paying back the principle of EUR 263,000 from 1 January 2018.

Software

# 4 Current account Van Leer Group Foundation

	2016	2015
Balance 1 January	19,312,200	14,237,000
Amount of preliminary allocation to the Foundation	18,799,000	23,494,000
Disbursements of preliminary allocation to the Foundation	(18,799,000)	(18,494,000)
Other settlements	27,517	75,200
Balance 31 December	19,339,717	19,312,200

Funds from Van Leer Group Foundation are available on request. Funds for future instalments remain with the Van Leer Group Foundation as part of the investment portfolio. The asset is not interest-bearing. Payments will be made directly from drawing rights so payments will not impact the profit and loss. Bernard van Leer Foundation can call parts of these funds with at least a 90-day notice prior to the start of the next quarter.

# 5 Other receivables

	2016	2015
Prepayments	12,278	1,800
Other receivables	24,504	613,500
	36,782	615,300

The majority of other receivables is made up by a credit note from the Bernard van Leer Foundation pension provider. The other receivables have been decreased by EUR 600,000 due to the selling of the real estate property.

# 6 Cash and bank

	2016	2015
Bank	3,864,235	221,000

2015

In the total amount of bank and cash, an amount of EUR 30,100 is included which reflects a bank guarantee. This amount is not freely obtainable.

# 7 Foundation capital

	2016	2015
Foundation capital	453,780	453,800

# 8 General reserve

	2016	2015
Balance 1 January	684,000	654,000
(Deduction) addition	(570,000)	30,000
Balance 31 December	114,000	684,000

In 2016 there is an addition due to a financial donation from an individual of EUR 30.000.

An amount of EUR 600.000, realised from the legacy, has been rebooked from the General reserve to the Appropriated reserve.

# 9 Appropriated reserve

	2010	2013
Balance 1 January	5,046,441	504,000
Operating result	(2,577,059)	4,542,400
Balance 31 December	2,469,382	5,046,400

The operating result has been increased with rebooking of the legacy EUR 600,000.

# 10 Grants and Foundation-managed projects

	2020	2023
Balance 1 January	13,462,600	13,152,300
Grants/ FMP contracts approved*	18,721,805	15,396,500
Grants/ FMP contracts cancelled	(228,188)	(152,100)
Rate of exchange	108,699	32,300
Grant payments	(11,844,860)	(14,966,400)
Balance 31 December	20,220,056	13,462,600
Rate of exchange Grant payments	108,699 (11,844,860)	32,300 (14,966,400)

<sup>\*</sup> A grant is a (multi-)year commitment and a Foundation-managed project is a contract. A grant or Foundation-managed project is approved when the Director of the Foundation signs the grant letter or a contract.

Specification commitment Bernard van Leer Foundation

-	_			
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Definition/Year	Total	2017	2018	2019	>2020
Grants	18,728,898	10,501,825	4,015,603	1,713,470	2,498,000
Foundation-managed projects	1,429,158	820,992	259,986	234,586	113,593
MRT loan	62,000	62,000	0	0	0
Total	20,220,056	11,384,817	4,275,589	1,948,056	2,611,593

The amount payable for the year 2017 is shown on the balance sheet as a current liability of EUR 11,384,817. The amounts payable after the year 2017 are shown on the balance sheet as a non-current liability of EUR 8,835,239. The MRT loan is disclosed as part of note 3 financial fixed assets.

2015

2015

2016

2016

# 11 Creditors

	2016	2015
Accounts payable	141,060	742,200

The accounts payable are due within one year. The substantial decrease in accounts payable between 2015 and 2016 is due to a number of large instalments in payment process in December 2015 but finalised in January 2016.

# 12 Accrued Liabilities

	2016	2015
Holiday allowances	50,527	53,600
Wage tax	98,306	97,000
Other liabilities	77,473	57,600
	226,306	208,200

The accrued liabilities are due within one year.

# Financial instruments

# General

During the normal course of business, the Foundation uses various financial instruments that expose it to market and/or credit risks. This relates to financial instruments that are included on the balance sheet such as financial and current assets and liabilities.

The Foundation does not trade in financial derivatives and follows procedures to limit the size of credit risk.

# Credit risk

More than 95% of our assets are with the Van Leer Group Foundation and no impairment loss has been recognised over the past years. With regard to the other current assets and financial assets, impairments have been recognised resulting in limited current risk.

# Interest rate risk and cash flow risk

There is no interest rate risk. The cash flow risks are limited. The dates for the incoming funds are set and the outgoing instalments are via an approved milestone scheme.

# Liquidity risk

The Foundation monitors its cash position by using successive liquidity forecasts. The management ensures that the cash position is sufficient to meet the Foundation's financial obligations towards creditors.

# Fair value

The fair value of all financial instruments stated on the balance sheet, including receivables, cash and cash equivalents and current liabilities, is approximately equal to their carrying amount.

# Commitments and rights not shown on the balance sheet

# Van Leer Group Foundation

The Van Leer Group Foundation (www.vanleergroupfoundation.nl) has the intention that, if the activities of the Bernard van Leer Foundation are discontinued, sufficient funds will be available or will be made available to enable Bernard van Leer Foundation:

- (a) to terminate the employment contracts of permanent employees, subject to a period of notice of 6 months; and
- (b) to comply with any past and future obligations relating to other expenses, with an aggregate of at least 75% of the costs relating to administration and software services in accordance with the last Bernard van Leer Foundation budget adopted by the Board of Trustees prior to discontinuing its activities.

# Contribution Van Leer Group Foundation

The Van Leer Group Foundation approved in their Board of Trustees meeting of 24 November 2015 the budget for 2016 of EUR 18,799,000.

# Bank guarantee

The Bernard van Leer Foundation has instructed ABN AMRO Bank to issue a bank guarantee towards the lessor of the office building Achmea Interne Diensten of EUR 30,100.

# Rent obligations

#### Office

The Bernard van Leer Foundation has rental obligations for the current building for the total amount of EUR 128,900, up to 31 January 2018. A new 5-year contract has been signed commencing February 2018. This contract can be specified as follows:

less than 1 year (for 2017) EUR 128.900 between 1 year and 5 years EUR 476,594 more than 5 years EUR 119.149

# Lease obligations

# Printer/copier

The Bernard van Leer Foundation had a lease obligation for three printers for a total amount of EUR 7,588 up to 31 January 2017. A new 5-year lease contract has been signed per February 2017 and can be specified as follows:

less than 1 year EUR 4,637 between 1 year and 5 years EUR 17,480 more than 5 years **EUR 364** 

# Notes to the statement of income and expenditure (in EUR)

# A Van Leer Group Foundation and other income

	Budget 2016	Actual 2016	Actual 2015
Income	18,799,000	18,799,000	23,494,000
Other income	0	35,134	30,000
	18,799,000	18,834,134	23,524,000

The actual income over 2015 increased with a once-off EUR 5,000,000 to EUR 23,494,000. In 2016 the Van Leer Group Foundation Governing Council approved a budget of EUR 18,799,000.

The Bernard van Leer Foundation receives its income from the Van Leer Group Foundation to fulfil its mission. The Van Leer Group Foundation derives its income from a global portfolio of diversified investments.

For more information regarding the Van Leer Group Foundation, please refer to its website www.vanleergroupfoundation.nl. The annual report 2016 of the Van Leer Group Foundation will be published in June 2017.

# Other income

The other income is a financial donation from an individual and a positive result of the settlement of the legacy.

# **B** Interest

	Budget 2016	Actual 2016	Actual 2015
Bank and deposit accounts	30,000	13,908	29,400
Other interest	0	8,530	1,600
	30,000	22,438	31,000

The falling interest rates have resulted in a lower interest revenue than expected and budgeted in for 2016.

# **C** Grants

	Budget 2016	Actual 2016	Actual 2015
Grants approved	17,565,800	17,385,895	12,174,500
Grants cancelled	0	(228,188)	(152,100)
Currency differences	30,000	108,699	32,300
	17,595,800	17,266,406	12,054,700

A cancellation can occur when a partner has completed the agreed activities within a shorter period of time than was agreed, or a partner does not meet the terms of reference agreed to in the grant letter. In both cases the unspent funds are returned or planned future instalments are cancelled. The increase in grants approved was mainly due to a decision to move forward with a 6-year commitment of EUR 5,000,000 in Côte d'Ivoire, which the Foundation had initially planned to split into two separate commitments of shorter duration.

# D Foundation-managed projects

2 - Canadatan managea projects	Actual 2016	Actual 2015
Programme contracts	1,335,909	3,222,000
Communications	168,500	373,000
Foundation sector	29,000	23,700
Network development	134,331	96,100
	1,667,740	3,714,800

# E Returned project funds

,	Budget 2016	Actual 2016	Actual 2015
Grants	0	(491,523)	(144,400)
	0	(491,523)	(144,400)

The returned project funds are commitments from previous years that are not spent at the time the project is closed. Most of the returned project funds in 2016 were from a single grant in Israel.

# F Operating expenses

, , ,	Budget 2016	Actual 2016	Actual 2015
Board of Trustees	47,000	48,271	33,400
Personnel			
(a) salaries	2,581,706	2,045,522	1,959,900
(b) social charges	214,000	200,825	202,700
(c) pension	340,000	180,796	330,700
(d) general staff costs	59,800	52,760	24,100
(e) recruitment	185,000	75,716	63,200
(f) staff development	45,000	37,268	10,900
(g) temporary personnel	20,000	665	3,300
	3,445,506	2,593,552	2,594,800
Consultants	120,000	120,918	56,300
Staff travel/hospitality	550,900	308,687	235,000
Premises	171,314	142,251	145,200
Office equipment/expenses	148,968	166,430	112,800
Depreciation	113,800	96,478	100,900
Telecommunications	24,320	24,969	22,700
External auditors	42,350	44,855	42,400
General costs	15,000	14,597	14,046
Total	4,679,158	3,561,008	3,357,500

The lower than expected spending on operating expenses is due to a significantly slower than anticipated process of hiring new staff to meet the needs of the recently approved strategic plan. This then resulted in lower recruitment, personnel and travel costs.

In 2016, the Foundation also realised a reduction in pension costs with the introduction of a defined benefits scheme for all staff on the Dutch payroll. The new pension scheme no longer requires a back-service contribution and future contributions can be more reliably budgeted. This change is also an important factor in the underspend when compared to the 2016 operating budget.

# **Board of Trustees**

The members of the Board of the Bernard van Leer Foundation also serve on the Board of the Van Leer Group Foundation. While they are not paid for serving on the Bernard van Leer Foundation Board, they do receive remuneration for service on the Van Leer Group Foundation Board. Board of Trustees expenditure 2016 relates to field visits to partner organisations and board meetings.

#### Personnel

For privacy reasons (according to the accounting rules) the remuneration of Management will not be disclosed as it relates to a single person.

# Staffing level

During the 2016 financial year, the average number of staff employed by the Foundation, converted into full-time equivalents, amounted to 31.32 FTE; for 2015 this number was 24.31 FTE.

# Approval of Financial Statement

Legal address: The Hague, 13 March 2016

Bernard van Leer Foundation Executive Director: Michael Feigelson.

Board members (in alphabetical order): Yarom Ariav, Wim Borgdorff, Steven Kaempfer, Jonathan Kestenbaum,

Julia Neuberger, Robert Swaak (Chair), Jacqueline Tammenoms Bakker, Sam Worthington.

# Other information

# Strategy update

In line with the 2016–2020 strategic plan approved by the Board of Trustees in March 2016, management will continue shifting to a staffing model that includes personnel based in countries where the Foundation has or intends develop large programmes. In India, the Foundation will move forward with the registration of a legal entity to enable closer cooperation with government partners.

# Auditor's report

# Independent auditor's report

To: the Board of Trustees and the Management of Stichting Bernard van Leer Foundation

# Report on the accompanying financial statements

# Our opinion

We have audited the financial statements 2016 of Stichting Bernard van Leer Foundation, based in The Hague.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Stichting Bernard van Leer Foundation as at 31 December 2016, and of its result for 2016 in accordance with the Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board

The financial statements comprise:

- 1. the balance sheet as at 31 December 2016:
- 2. the statement of income and expenditure for 2016; and
- 3 the notes comprising a summary of the accounting policies and other explanatory information.

# Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of Stichting Bernard van Leer Foundation in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore, we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

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

# Report on the other information included in the annual report

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of:

- · Management report;
- · Other information

Based on the following procedures performed, we conclude that the other information is consistent with the financial statements and does not contain material misstatements.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of the Dutch Standard 720. The scope of the procedures performed is less than the scope of those performed in our audit of the financial statements. Management is responsible for the preparation of the other information.

# Description of the responsibilities for the financial statements

# Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board. Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to errors or fraud.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting frameworks mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so. Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

The Board of Trustees is responsible for overseeing the company's financial reporting process.

# Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit assignment in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not have detected all material errors and fraud during our audit.

Misstatements can arise from fraud or errors and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional scepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements. Our audit included e.g.:

- · identifying and assessing the risks of material misstatement of the financial statements, whether due to errors or fraud, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from errors, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- · obtaining an understanding of internal control relevant to the audit 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 Foundation's internal control:

- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- concluding on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company ceasing to continue as a going concern;
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures: and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

Amstelveen, 1 April 2017 KPMG Accountants N.V. M. Frikkee RA

# Photography

Cover	A frame from the decumentary The Registring	Dago 22	Pahy stacking wooden blocks
(	A frame from the documentary The Beginning of Life. Photo: Courtesy Maria Farinha Filmes.		Baby stacking wooden blocks. Photo: iStock.com/FatCamera.
Page 4	Two toddlers hanging out in a playground. Photo: iStock.com/nyul.	Page 36	education programme on leading and scaling early childhood initiatives. Cambridge, USA.
Page 6	Boy and girl in a cocoa-growing village in Côte d'Ivoire.		Photo: Courtesy Harvard University's John F. Kennedy School of Government.
	Photo: Thibaut Monnier (Ayoukit)/Bernard van Leer Foundation.	Page 40	Brazil: Criança Feliz programme. Photo: Courtesy Mauro Vieira/MDSA.
Page 8	Mother and newborn baby son in bed. Photo: iStock.com/Halfpoint.		Côte d'Ivoire: Little hands holding cocoa in a cocoa-growing village in Côte d'Ivoire.
Page 11	Bernard van Leer and his son, Oscar, in the early 1930s.		Photo: Thibaut Monnier (Ayoukit)/Bernard van Leer Foundation.
	Photo: Van Leer Group Foundation.		India: Jasmin Nissa (left) and Rupak Kumar Gouda (right), child leaders from the Humara Bachpan
Page 13	Pregnant women with their children. Creciendo Juntos project. Loreto, Peru. Photo: Courtesy Asociación Red Innova		Campaign, holding the Hero Award for Best Youth Act. Photo: Humara Bachpan Campaign.
Page 15	Drawing by Jildou, a Dutch girl, when she was 5 years old. Duindorp, The Hague, Netherlands.	Page 41	Peru: Family support service from the Cuna Más early childhood programme. Photo: Ministry of Development and Social
Page 16	Childcare community centre. Creciendo Juntos		Inclusion (MIDIS).
	project. Loreto, Peru. Photo: Courtesy Asociación Red Innova.	Page 42	Turkey: Participants in a study visit to the Dutch Parliament.
	Session designed to inform parents about good hygiene, nutrition and safe motherhood. PREM.		Photo: Bernard van Leer Foundation.
	nygiene, nutrition and safe motherhood. PREM. Odisha, India. Photo: Jim Holmes/Bernard van Leer Foundation.		Young child in a playground. The Netherlands. Photo: Peter de Ruiter/Bernard van Leer Foundation.
Page 23	A group of children play a game fitting letter shapes into spaces. PREM. Odisha, India. Photo: Jim Holmes/Bernard van Leer Foundation.	Page 55	Drawing of Prasad Nagar, Badarpur, New Delhi, by Dalchand, a student in Class 6 at an art workshop at Urban Thinkers Campus, organised
Page 25	Home visiting in Calafate, Rio Branco, Acre State,		by NIUA and UN Habitat. New Delhi, India.
Brazil. Photo: Courtesy J	Brazil. Photo: Courtesy Junior Aguiar.	Page 56	Children running in a cocoa-growing village in Côte d'Ivoire.
Page 27	Smiling boy drawing in chalk on the street. Photo: iStock.com/@darrya.		Photo: Thibaut Monnier (Ayoukit)/Bernard van Leer Foundation.
Page 30	Humara Bachpan activities with children. Bhubaneshwar, India. Photo: Humara Bachpan Campaign.	Page 58	A dad holding his baby during a home visit. Peru. Photo: Courtesy Paco Chuquiure/Asociación Kusi Warma.



A good start for all children