

ANNUAL REPORT
APRIL 2022 – MARCH 2023

FAIR for ALL

IMPROVING
VALUE CHAINS
AT SCALE

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Cover Image:
Stepping Stone Grassroot
Women Fish Farm (Kenya)

A woman with a colorful headwrap and a white shirt with black polka dots is smiling while holding a fishing net in a pond. The net is filled with fish. The background shows a pond with a plastic liner and some trees.

CASE: TRANSFORMING A LOCAL FISH VALUE CHAIN



CASE

TRANSFORMING
A LOCAL FISH
VALUE CHAIN

Lake Victoria, home to the world's largest freshwater fisheries and estimated to support the livelihoods of millions of people, is also known for a value chain plagued by endemic violence and inequality.

Homabay county, along the shores of Lake Victoria, is a region that faces a deeply rooted culture of Fish for Sex, known as “Jaboya”, as well as a high prevalence of HIV-positive cases. This disturbing reality reflects a systemic problem that demands transformative change. The fishermen regularly use their position of power—access to fresh water fish for sale—to coerce women into engaging in sexual encounters in exchange for access to fish. The daily routine involves sacrificing dignity and bodily autonomy on the fishermen's boats, regardless of the price of fish. The disproportionate gendered power dynamics in this value chain perpetuate a cycle of abuse and discrimination.

The Stepping Stone Grassroots Women group, an active member of Huairou Commission, is committed to eradicating “Jaboya” and promoting holistic change. Alongside empowering women traders, they actively engage with fishermen, local communities, and relevant stakeholders to shift the prevailing norms, power dynamics and policies. By organizing awareness campaigns, training sessions, and dialogues, they strive to change the underlying attitudes and behaviours that perpetuate sexual exploitation and abuse. By advocating for policy changes that prioritize the protection of women's rights and dignity, they work towards the implementation and enforcement of regulations that criminalize sexual violence and establish robust support mechanisms for survivors.

As a symbol of economic independence, the group, together with 16 women traders, built their own fish pond sites. These ponds allow women traders to produce their own fish, thereby reducing the leverage of fishermen who perpetrate sexual exploitation. The ponds disrupt the traditional power dynamics, providing women with agency, control, and an opportunity to generate sustainable incomes.

The positive impact of The Stepping Stone's efforts extends beyond the immediate project sites. By inspiring neighbouring communities to replicate their model of fish pond sites, a ripple effect of change is created. As more women gain access to economic opportunities and break free from the shackles of sexual exploitation, the broader socio-economic fabric begins to shift. This systemic change not only improves the livelihoods of individuals but also fosters community resilience and social cohesion.



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INTRODUCTION

The work of The Stepping Stone serves as a notable example among our partners' achievements in the program's second year. This case vividly illustrates the impactful role played by grassroots members within the Huairou Commission movement. It underscores the capacity of women's grassroots groups to reshape value chains, fostering equitable conditions for both women and men. This is coupled with work to influence global institutions and make visible oppressive systems—like patriarchy, neo-colonialism, and capitalist international economics—towards reshaping deeply ingrained societal and cultural norms. Through these interventions, a concerted push for transformative systemic change is underway, challenging existing power dynamics.

So, it is with pride that our consortium, comprising of Huairou Commission, Third World Network-Africa, SOMO, and Oxfam Novib, presents the second annual report for activity no. 4000004319 to the Dutch Ministry of Foreign Affairs. Throughout this collaboration, we worked with 113 (SCS06) civil society organizations including country-specific offices in 14 countries, two regions and at the international level - and through them with the more than 912 CSOs that are part of the program. Together, we mutually strengthened the capacities of 168 (SCS05) CSOs and grassroots organizations to challenge companies and governments, co-create alternatives, and mobilize citizens to distribute power and value chain benefits more equally, respect human rights, protect the environment, and promote women's economic empowerment.

This report details the second year, from 1 April 2022 to 31 March 2023, of the partnership between the Dutch Ministry of Foreign Affairs and our consortium, providing a comprehensive account of our endeavours towards achieving our strategic objective: *A strengthened civil society which is capable of creating space and mobilizing people across geographies, to demand and contribute to more inclusive and sustainable trade and value chains that respect human rights, protect the environment and promote women's economic empowerment.*

Our Theory of Change focuses on collaborating with and assisting civil society organizations (CSOs) in their efforts to lobby and advocate for improved value chains at scale. To this aim, we work through four interconnected pathways that should foster a more responsible private sector (Pathways 1 and 2) and a more accountable public sector (Pathways 3 and 4).

What will you find in this report?

In the subsequent section, we describe the main developments in 2022-23 and elaborate each of the four pathways driving change. We discuss these pathways in terms of our strategic approach and highlight notable outcomes. Each pathway is accompanied with an illustrative case and a brief overview of the outcomes achieved, providing a comprehensive view of the program's reach.

The pathway chapters are followed by an overview of the main program level activities, touching on Governance & Management, Learning & Communities of Practice, Gender Mainstreaming, Mutual Capacity Strengthening, the Alliance & Movement Funds, and a reflection on deepening partnerships. We end the report with a section on lessons learned and the conclusion.

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This report is accompanied by a financial report indicating a budget depletion of 84%, making-up for most of the underspend that occurred in the first year. The report is also accompanied by program data published on the 1st of August in IATI by each of the consortium members. For Oxfam, the published data is also available in the ATLAS project browser.

RELEVANT DEVELOPMENTS IN 2022-23

The progressive shrinking of civic space across the world affects all work in FAIR for ALL, but most of all it limits our space to operate under pathways 2 and 3. Civic space is not only declining because of governments trying to restrict citizens' rights and CSOs' operational capacity, but also because the private sector's ability to violate human rights and limit civil society seems to be increasing. Governments and companies are often partners in crime when it comes to restricting civic space. Think of Myanmar, where civil society actors and environmental activists experience growing risk from both local authorities and businesspersons in the extractives sector, whose interests are closely intertwined. The same goes for the elite in Brazil's northeast, where governments, judiciary, and companies mutually protect their interests, at the expense of indigenous peoples, quilombolas and extractives communities, and rural workers. In Ghana government, companies and other powerholders 'weaponize' the law to constrain the space available in the constitution for citizens to express and organize themselves.

Smart thinking and alliance building

Despite this, we also see our partners responding in smart and flexible ways to shrinking spaces. In Kenya for example, the Association for Women in Energy and Extractives in Kenya (AWEIK) and Transparency International-Kenya partnered with the Kenya Private Sector Alliance (KEPSA). KEPSA brings together local and foreign business associations, chambers of commerce, professional bodies, multinational companies, and SMEs in mining. KEPSA enables them to speak with one voice when engaging governments, development partners, and other stakeholders, on cross-cutting policy issues and socioeconomic development programs. In its capacity as a private sector umbrella organization, KEPSA played a pivotal role in bringing its members together and holding them accountable, while also leveraging its ability to influence policy change at the national government level.

An effective means to protect civic space is to build alliances and movements, and to find allies among 'unusual' suspects. In 2022-23, FAIR for ALL brought together a variety of parties in a range of events, driven by our theme-of-the-year 'Inspiring Connections' to build cohesion and cross-country linkages in the program. We held country listening sessions and strategic embassy sessions, organized learning in Communities of Practice (CoPs), and built unity and solidarity within our consortium and across movements. One highlight was the Feminist Food Convening in Mozambique, where grassroots activists joined hands with international policy advocates, forging a movement determined to dismantle the towering corporate influence of big agribusiness, from the bottom up. Another example is the Asia Inclusive and Responsible Business Forum, with basically the same goal: to develop a vision on, and push for, alternative business models, and demonstrate that these alternatives can be just, sustainable *and* financially viable. Progressive players in the private sector, encompassing both Small and Medium Enterprises (SMEs) and multinationals, converge with civil society, united in their pledge to cultivate equitable business models and collectively strive towards a human economy.

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Climate resilience

Climate change increasingly impacts people and livelihoods in all FAIR for ALL countries, from farmers and miners, to processors and manufacturers. A devastating cyclone in Zambezia province in Mozambique impacted the farms of 80% of direct project beneficiaries. Partners in Indonesia have to cope with coastal erosion, while floodings and landslides caused death and destruction on several islands. In Kenya, a prolonged drought has been hampering project implementation, and ruining people's lives and livelihoods.

FAIR for ALL responded by supporting communities to adapt and become more resilient to climate change, amplifying their voices and lived realities (pathway 1), holding the private sector to account for their inaction and false solutions (pathway 2), engaging with governments on energy transition plans (pathway 3) and calling for windfall taxes imposed to large energy companies (pathway 4). Aiming for systemic change, and a human 'beyond GDP' economy that respects the planetary boundaries, FAIR for ALL is actively engaged in amplifying the voices of those most impacted by climate change.

Changing systems

Systemic change requires challenging underlying power structures and relationships that inform policies and practices – which are often designed to benefit the few and not the many. FAIR for ALL's main contribution to change is through strengthening civil society striving on behalf of their own communities. One of the key principles of systems change is that affected communities should drive and own this change; they must be placed at the heart of our efforts. That was a crucial learning for some partners in 2022-23, as a result of many meetings, sharing, learnings and collaborations within the diverse network that FAIR for ALL provides. In year 3, we will increase efforts to ensure that our interventions are rooted in the lived experiences, needs, and aspirations of the communities we seek to support.

More than in previous years, our partners found and used synergies between activities implemented under the different pathways, thus enhancing opportunities for change. Notable cases are the artisanal small-scale mining activities in Kenya (all four pathways) and the feminist food convening in Mozambique (pathways 1, 2 and 3). Yet also in the cases highlighted throughout this report, for example the ones on due diligence and on wealth tax, where you will read how interlinkages between the four pathways increasingly work to enhance systems change.

2. RESULTS AND REFLECTIONS



REGIONAL AND GLOBAL INTERVENTIONS ON ALL 4 PATHWAYS



- Pathway 1
- Pathway 2
- Pathway 3
- Pathway 4

- Food and Agriculture Value Chains
- Extractives Value Chains
- FAIR for ALL regional and global programming

- Oxfam
- TWN-TWN-Africa
- Huairou Commission
- Somo



Brazil	South Africa	Mozambique	Nigeria	Ghana	Uganda	Kenya	OPT	India	Indonesia	Vietnam	Cambodia	Myanmar	NL
	TWN			TWN	TWN	TWN							

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PATHWAY 1 RESULTS IN NUMBERS

Impact statement: civil society has enabled the co-creation, implementation and scaling of alternative value-chains, in particular those that empower women producers and return a FAIR share of value to communities, alongside more inclusive practices within existing value chains.



IMPACT

ALTERNATIVE BUSINESS MODELS/ MORE INCLUSIVE PRACTICES

Y2 Target	0
Y2 Result	16
Target end 2025	49



OUTCOME

WOMEN/YOUTH PARTICIPATING IN AWARENESS-RAISING ACTIVITIES ON RIGHTS

Y2 Target	17252
Y2 Result	14193
Target end 2025	98245

CSOS DEMONSTRATING INCREASED EXPERTISE IN INFLUENCING SYSTEMIC BARRIERS TO (WOMEN'S) ECONOMIC EMPOWERMENT

Y2 Target	60
Y2 Result	88
Target end 2025	284



CASES OF PRIVATE- AND/OR PUBLIC SECTOR ACTORS ENGAGED

Y2 Target	36
Y2 Result	50
Target end 2025	143

CASES OF PRIVATE SECTOR ACTORS IMPLEMENTING ALTERNATIVE BUSINESS PRACTICES

Y2 Target	10
Y2 Result	3
Target end 2025	79

INFLUENCING EFFORTS BY CSOS TO PROMOTE ALTERNATIVE BUSINESS MODELS/PRACTICES

Y2 Target	22
Y2 Result	40
Target end 2025	338

PROGRESS

In Pathway 1, participation from women/youth is roughly on track reaching just over 80% of the target. In year 2, 88 CSOs demonstrated increased expertise in influencing systemic barriers to (women's) economic empowerment, which was higher than the 60 expected. Engagement with external actors exceeded expectations, with 50 cases against a target of 36, and particularly impressive progress in Brazil, Uganda and Cambodia. Also in Year 2, 40 CSOs have shown influencing efforts to promote alternative business models or practices, almost double the target. Linked to this, although we had yet not planned impact-level results this early in the program, good progress has been achieved towards our 5-year target (49), having reached 16 alternative business models or more inclusive practices in Year 2. Nearly half of this achievement can be attributed to Huairou Commission's work in India where they reported 4 'more inclusive practices' and 2 alternative business models. However, at the same time, the number of cases of private sector actors implementing alternative business practices is lower than planned at only 30% of the target.

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PATHWAY 1

Co-create and scale alternative business practices

At the end of the first FAIR for ALL program year, several key questions were raised under Pathway 1. In year 1 we looked at what *are* just and sustainable business models (JSBMs), and in year 2 we went deeper, by asking: how can we scale business models that are just and sustainable, business models that share value more equally among all stakeholders, empower women and promote environmental justice? And what is our role as FAIR for ALL in effectively supporting JSBMs to scale?

In 2022-23, we scaled just and sustainable business models (JSBMs) in a way that reaches both 'deep' and 'wide'. 'Deep' meaning that FAIR for ALL partners supported grassroots and women groups in the agricultural and mining sectors to further develop their cooperatives and collectives. 'Wide' stands for connecting these JSBMs into a bigger movement, linking them with larger businesses that work on inclusive and responsible business conduct, and connecting them to governments that should develop supportive legislation. Our conclusion was evident: to achieve progress in pathway 1, and move beyond the islands of success that partners have co-created, the scaling of JSBMs must connect to the work happening in other FAIR for ALL Pathways.



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In year 2, AidEnvironment and Oxfam Novib investigated scaling just and sustainable business models. The primary insight was that scaling JSBMs is possible in four ways: 1) by expanding JSBMs, 2) by replicating successful JSBMs, 3) by having big companies adapt JSBMs' just and sustainable ways of working, or 4) by influencing legal norms that require businesses to adopt inclusive, responsible and sustainable principles. In 2022-23, FAIR for ALL continued to scale JSBMs; in year 3 we will use the learnings to (re-)strategize how we can change systems by scaling JSBMs in different sectors and contexts and using the different spheres of influence throughout the program and across pathways.

Scaling deep: supporting alternative business models

Huairou Commission's year 2 survey of grassroots practitioners across 21 countries produced a catalogue of over 190 grassroots food system practices that contribute to alternative business models and fair value chains. Over 35 grassroots organizations received funding to document and validate their practices through case studies. These studies will form the backbone of peer learning and advocacy to be carried out in year 3.

The program has been instrumental in expanding the Huairou Commission's network in reaching more women. Indian partner Swayam Shikshan Prayog (SSP) have increased the women they work with in the Bhoom area, by having one or two women leaders in every village start coming to meet with SSP. To tackle the challenge of unemployment in the second cropping cycle, SSP started promoting women-led entrepreneurship, with the facilitation and support of 120 agri-allied entrepreneurs. In year 3, trainings will continue with a focus on organic climate-smart farming practices. In Itta Village, the first positive changes are observed: women overcame barriers such as stepping out of the house, talking to husbands and senior family members, going out of the village etc. These are small steps that will lead to big changes in their lives.

Several examples demonstrate how both the research to increase our understanding of scaling JSBMs, and capacity training to (women) entrepreneurs have paid off. A good example is a training by a local partner in Myanmar on business planning and transformative leadership to almost 400 women in Myanmar. The trainings not only increased women's confidence to take up leadership roles in their communities, but also resulted in nine women groups starting their own businesses. One example is a group of five women putting their money together to start a rice retail shop in their township.

Given the difficult circumstances to operate in Myanmar, our partners chose to focus more on income generating activities than on high-level advocacy. For example a local partner in Myanmar supported farmers from six villages to form a farmer development association and to start exchanges with a fellow association from a different location. The partner trained them in sustainable agriculture techniques and marketing, and how to collectively negotiate with local traders. As a result, the farmers association achieved a 5-7% reduction in fertilizer prices, over 50 farmers successfully negotiated with a sugarcane company about their contract, and almost 70 of them received loans from a microfinance company.

In Ghana, FAIR for ALL in collaboration with the Centre for Scientific and Industrial Research, provided women farmers with comprehensive trainings in new techniques for greenhouse farming. As a next step, the team explores partnerships with the governmental Minerals Development Fund that could provide the resources to actually set up and scale greenhouse farms. As the trainings were organized in two

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mining areas, FAIR for ALL also engages with both mining companies to have them mainstream gender in their procurement and sourcing policies through purchasing the vegetables the women produce in the new greenhouses.

Influencing opportunities for small-scale entrepreneurs in Sulawesi, Indonesia, were greatly improved through the trainings of Association for Woman in Small Business (ASPPUK). Following gender awareness activities and trainings on organizational management, 11 out of 21 women and youth groups were recognized by the Indonesian village governments. This enables them to give input on local development planning and the ability to access economic opportunities to develop alternative businesses.

Oxfam South Africa piloted the scaling of a project in the Eastern Cape to accelerate the growth of women small-scale farmers by providing them with valuable access to markets. Partnering with One Farm Share, almost 30 farmers were registered on a digital marketplace and linked to commercial farmers. The platform offers them a fair market price for their produce and successfully helped them trade their crops through One Farm Share, that will aggregate grain from small-holder farmers in order to create large volumes required to meet the buyer's demand.

In Uganda, UCOBAC achieved unexpected results by boosting youth involvement in agriculture by 46%. Although primarily targeting grassroots women, this initiative's influence extended to youth, reshaping traditional perceptions of agriculture and its viability as a livelihood option.

FAIR for ALL teams in Kenya and Vietnam realized they could learn from each other's good practices in the extractives industry. Vietnam partners visited Kenyan small-scale miners, and learned about local governance in the sector and how Community-Based Organizations are participating, but also about the importance of African countries cooperating based on a common vision. Kenyan and Vietnamese partners reflected on equality, the balance between short-term benefits and environmental and social benefits, and the value of raising vulnerable communities' awareness and voice.

Adapting to climate change

Climate change impact increasingly urges partners to incorporate adaptation and climate resilience in their programs. From India to Kenya, partners report that more people than ever attend their awareness-raising events and trainings, demonstrating a growing interest in information on climate change. Women and youth in Brazil were trained in agroecological practices, among others, and in Kenya Huairou Commission's partner Shibuye gave local level climate literacy training and provided farmers with government and indigenous weather information. In Indonesia, FAIR for ALL supported communities to deal with extreme weather, and in Uganda, we strengthened the adaptive capacity of farmers.

In South Africa, Southern African Resource Watch (SARW) worked with a women's group in the coal-impacted community Carolina on how to carry out Feminist Participatory Action Research (FPAR). SARW then supported them in carrying out their own community research on how coal mining is affecting women within the context of decarbonization and a just energy transition. Based on this, [SARW produced a documentary that captures the women's voices on climate change and energy transition](#), and showed it in the community. While producing the documentary, SARW engaged with the presidential Climate Change Commission, which was featured in the documentary explaining its mandate and plans. This will be an entry point for further engagement in year 3.

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In Mozambique, climate change became one of the central advocacy issues following the tropical cyclone Freddy, which hit the country in February and March. FAIR for ALL partner Center for Democracy and Development (CDD) organized a regional conference to identify perspectives and challenges for the development of agriculture in times of climate change. Also, CDD aimed to promote cooperation between the public and private sectors, academia, and civil society. The conference was a first step towards strengthening advocacy on climate protection and resilience policies for small-scale farmers, and was followed by policy briefs, TV debates and newspaper coverage.

Mozambique and Brazil shared a common interest in advancing knowledge in agroecological practices, so partners decided to organize a cross-country learning journey. This journey involved virtual and face-to-face workshops and culminated in the visit of a team from the Movement of Small Farmers of Brazil (MPA) to Mozambique. The Mozambique FAIR for ALL team facilitated knowledge exchange, sharing experiences, and conducting training sessions on good agroecological practices for farmers supported by partners Associação de Apoio ao Desenvolvimento (NANA) and Associação Nacional de Extensão Rural (AENA).

Scaling wide: connecting and inspiring

More than 80 businesses, CSOs and international organizations came together in February 2023 for the first Asia Inclusive and Responsible Business Forum, organized by FAIR for ALL in Bangkok. The event was an inspiring success, showing that it is possible for companies to adopt a sustainable and inclusive model without compromising their financial performance. Big, small and medium businesses working across all sectors—from rice and seafood to healthcare and solar technologies—provided examples of commercial success, cost reduction and innovative ventures with governments, employees, CSOs and customers.

The two-day Forum was filled with vital dialogues and learnings, while partnerships were built between companies, and between CSOs and the private sector. All stakeholders committed to continue working towards equitable business models, explore opportunities and take action to help other businesses prioritize purpose, fairness, and sustainability as much as profit to create a 'human economy'. Media attention and feedback from participants were so positive that we decided to make this an annual event; the 2024 Forum will be organized in the Netherlands, where we will challenge systems in the Global North.



 Policy Paper presented during ASEAN side event.

A few months earlier, in October 2022, Society Initiative for State Welfare and Alternative Development (PRAKARSA) presented its Inclusive and Responsible Business (IRB) policy paper during the fifth ASEAN Inclusive Business Summit in Cambodia. Their paper included key learnings on how to build the IRB narrative, which provide the groundwork for the next summit in 2023.

At national level, FAIR for ALL co-created a number of multistakeholder dialogue events to develop mutual understanding of IRB and support a bigger movement for scaling up just and sustainable businesses. In Ghana, such an event brought together women and young entrepreneurs in the cocoa value chain with private and public sector actors. An important result was an action plan on alternative and sustainable businesses, which already led four local governments to design schemes for the fair distribution of farm supplies for women cocoa cooperatives.

In Cambodia, partners The NGO Forum on Cambodia (NGOF) and Farmer and Nature Net Association (FNN) initiated a platform which will be facilitated by World Wide

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Fund for Nature (WWF) and Oxfam. The platform brings together small producers, traders, companies, and processing factories in the rubber value chain, and microfinance institutes and the government. In Occupied Palestinian Territory (OPT), a newly formed CSO coalition led a national dialogue with government, academia, private sector and international community representatives on the performance of the Palestinian public budget.

An example of how one Indonesian partner [The Association for Women in Small Business Assistance \(ASPPUK\)](#) linked different pathways is through their work on palm oil. ASPPUK engaged an oil mill company to grant access to their mills for communities living around the plantation, an initiative linking pathways 1 and 2. Moreover, they worked together with [TI-Indonesia](#) on influencing ASEAN and the Indonesian government to promote inclusive and responsible business, thereby linking pathways 2 and 3.

Huirou Commission's efforts in Pathway 1 focused on recognizing the role of unpaid community care work within fair value chains. This advocacy culminated in a commitment from the Government of Mexico and UN Women to co-convene a grassroots caregiving summit in June 2023, establishing a platform for collaborative action. Additionally, HC Global's strategic participation in UN forums, particularly the Generation Equality Forum, underscores its influential role in driving political will and stakeholder engagement.

Safeguarding

Safeguarding is of particular importance in FAIR for ALL's pathway 1 activities, where we engage most directly with communities. To strengthen safeguarding policies and practices, we have linked FAIR for ALL partners to best practices and to Oxfam's Speak-up protocol. Almost all partners have safeguarding focal points. In West Africa, Oxfam kicked off a safeguarding learning trajectory with a face-to-face workshop, to which all partners were invited. Especially within this pathway, we will closely monitor and address safeguarding in year 3.

PATHWAY 1



CASE:
SHIFTING POWER IN
THE ARTISANAL AND
SMALL-SCALE MINING
VALUE CHAIN IN KENYA



CASE

SHIFTING POWER
IN THE
ARTISANAL AND
SMALL-SCALE
MINING VALUE
CHAIN IN KENYA

Artisanal gemstone miner Holiness is proud of what she has achieved in just a few years. She employs three people who mine for her, so she can focus on adding value to her gemstones. “I’m able to feed my family, pay my employees with food, and keep my children in school.”



▶ Watch key highlights of Gems Africa 2022 organized by AWEIK [here](#)

Holiness Mwadime from Kenya is ambitious. Having started from scratch in 2016, she wants to take her business to scale. She is a powerful 43-year-old woman who started gemstone mining at a time when women were not recognized as artisanal miners. She has three sons and a husband, who is a farmer, but the ongoing drought in Kenya means that farming is barely profitable anymore. She participated in trainings offered by [AWEIK](#) and joined its mine-to-market program.

“I learned how to develop my business and add value to my stones,” Holiness says. “Now I make jewellery from expensive stones such as ruby and tourmaline, and use low-grade stones to make cheaper beads for the local market. In the past I just mined the gemstones and sold them to middlemen at throwaway prices, because I needed the money. But now I store the stones and wait for market days, when I can sell them for the right price.”



🎧 Listen to Holiness speak at the Alternative Mining Indaba

Holiness now leads a local group of women miners, which registered as a Community Based Organization in April 2022. Importantly, Holiness was able to bring the voice of artisanal women miners to the international space when she spoke at the Mining Indaba in South Africa to present the civil society’s [Alternative Mining Indaba declaration](#). Holiness’ example underscores the importance of regulation and influencing policies that recognizes women in mining.

[The Association of Women in Mining and Extractives in Kenya \(AWEIK\)](#) is one of the partners working on artisanal and small-scale mining (ASM). In Kenya, the ASM sector employs over 10,000 workers, the majority informal, and approximately 15% of whom are women. The sector has an enormous potential that the government seeks to tap into by regulating and drawing it into the formal sector. [Transparency International- Kenya \(TI\)](#), [Tax Justice Network Africa](#) and the [Institute of Public Finance Kenya \(IPFK\)](#) are working on the artisanal gemstones and gold mining value chains in Kenya to ensure women get a fair share of the revenues from the sector. They are jointly working with women miners in Turkana, Taita-Taveta and Kwale to influence policy at the local and national level.

The Natural Resources (Benefit Sharing) Bill, 2022 is an act of Parliament to establish a system of benefit sharing in natural resource exploitation between resource exploiters, the national government, county governments and local communities. It is vital to have the perspectives of communities--who have the most direct relationship with natural resources but who benefit the least from resource exploitation--represented and heard.

Their influencing has been making an impact: for example, several of their agenda items have been adopted or cited by local government. Their work has also reached national governmental debate. During the second reading of the Natural Resources (Benefit Sharing) Bill, 2022, the evidence and reports of these CSOs were used to influence the debate, and a Senator quoted directly from a joint CSO memorandum.

All the progress made in 2022-2023 demonstrates how the collaborative actions of miners, like Holiness, and civil society organizations, are together making their voices stronger. Supporting women miners at the community level, creates stronger lobby and advocacy, which leads to opportunities for a much fairer value chain. Building on this success, in year 3, partners in Kenya have decided to no longer make any submissions or recommendations on policies / frameworks for the mining sector singularly. Instead, as members of the Kenyan extractives’ coalition ‘Haki Madini’, they will make joint submissions, leveraging the strength of the movement.



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PATHWAY 2 RESULTS IN NUMBERS

Impact statement: Civil society has contributed to a more responsible private and financial sector where trade and value-chains respect human, labour and environmental rights and increase (women's) access to (productive) resources



IMPACT

POLICY CHANGES IN PRIVATE AND/OR FINANCIAL SECTOR ACTORS

Y2 Target	0
Y2 Result	22
Target end 2025	102

PRACTICE CHANGES IN PRIVATE AND/OR FINANCIAL SECTOR ACTORS

Y2 Target	0
Y2 Result	62
Target end 2025	81



OUTCOME

CASES OF COALITIONS ENGAGED IN POLICY DIALOGUES WITH PRIVATE AND/OR FINANCIAL SECTOR ACTORS

Y2 Target	37
Y2 Result	78
Target end 2025	147

CASES OF DEFENDERS OF (WOMEN) RIGHTS SEEKING REDRESS

Y2 Target	181
Y2 Result	130
Target end 2025	1958



CASES OF INFLUENTIAL STAKEHOLDERS ENDORSING COMMUNITIES IN PROTECTING THEIR RIGHTS

Y2 Target	63
Y2 Result	44
Target end 2025	1313

WOMEN AND MEN MOBILIZED TO PROTECTING COMMUNITIES' RIGHTS (SOUTH)

Y2 Target	31785
Y2 Result	38467
Target end 2025	236573

WOMEN AND MEN MOBILIZED TO PROTECTING COMMUNITIES' RIGHTS (NL)

Y2 Target	35160
Y2 Result	29992
Target end 2025	190200

PROGRESS

In Year 2, 78 CSO coalitions at national and local levels engaged in policy dialogues with private and/or financial sector actors on the topic of rights abuses, more than twice of what was expected (37). Through coalitions and influencing work, influential stakeholders endorsed the protection of communities' rights in 44 cases, which was little less than we had anticipated for this year. On the number of cases of defenders of (women) rights seeking redress we see similar progress, as 72% of our target was achieved, with 130 cases. Although we had not planned for any results at the impact level, we report positive developments with 22 policy and 62 practice changes in private and/or financial sector actors. In The Netherlands, in particular, we saw substantial progress in this area. The number of people mobilized to protect community rights is overall roughly in line with what was anticipated for Year 2, with 38.467 people mobilized in southern project countries (121% of the target), of which 19.511 women and 18.956 men, and 29.992 people mobilized in the Netherlands (85% of the target), of which 16.752 women and 13.240 men.

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C20 Meeting in Bali, Indonesia



PATHWAY 2 More responsible private and financial sector

As was highlighted in the first chapter, the private sector is increasingly taking up more space and power at the expense of civil society. We witnessed this during COP27, where big companies were far outnumbering civil society. Also in trade and investment agreements such as the Transatlantic Trade and Investment Partnership (TTIP) and the EU-Canada Comprehensive Economic and Trade Agreement (CETA), and the lesser-known Energy Charter Treaty, which low- and middle income countries are currently being pushed to join. These agreements allow multinationals to sue governments in private, closed-door tribunals (investor state dispute settlements or ISDS) over—what they claim are—unfavourable policy decisions. For example, in August 2022, UK company Rockhopper won a €250m claim after it had sued the Italian government over its ban on offshore oil drilling, using an ISDS mechanism. ISDS overruled the tens of thousands of Italian people who protested against the drilling plans for years. Not surprisingly, CSOs across the world urge governments to exit these treaties or, where still possible, not sign them.

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At the national level, we see the same worrying trends. Take for instance the government of Mozambique, giving carte blanche to fossil fuel companies in Cabo Delgado to explore its huge, newly found, gas reserves (see pathway 3). Developments like these strengthen our belief that a strong civil society—one that can hold companies accountable and joins forces across the globe—is vital for any progress we aim to achieve in making value chains and trade fair.

An important lesson learned from our [supermarket work](#) is also that we should not let go after companies have promised to improve their policies. We need to keep up the pressure, and support civil society to monitor companies' behaviour, to be agile and on top of issues that define CSOs' room to operate. Moreover, organizations such as Oxfam must continue to play their part at the international level, in close cooperation with, and based on the evidence and research, provided by its partners. Only in solidarity can we be a growing counterforce to the immense power of the private sector.

Therefore, in FAIR for ALL, engaging with companies and investors on human rights and Free Prior and Informed Consent (FPIC) runs parallel to assisting communities in tracking companies' social and environmental performance, and claiming redress for harms done. After all, a strong civil society that helps keep companies accountable is vital for long-lasting success.

The Makhadzi Feminist Food Convening (see case) was the outcome of the growing realization among partners that we need a collective global voice to transform the global food system. It provides a good example of how FAIR for ALL increasingly integrates the different pathways, in order to change systems: women cooperatives that we support (under pathway 1) join forces to influence the private and public sectors (pathways 2 and 3).

Engagement and action: dealing with (inter)national companies

FAIR for ALL partner [Naturelife Cambodia](#) has established a co-financing partnership with a member of the Vietnam Rubber Group (VRG) to help protect 2,600 hectares of natural forest. The area formally belongs to the rubber company, but will be registered as community forest. This means the forest will be protected against illegal logging and land encroachment, while the indigenous people that depend on the forest will be able to sustainably use the area again. VRG, Vietnam's state-owned corporation, has praised Oxfam as a trusted counterpart after two years of collaboration, during which Oxfam supported the rubber giant to improve its environmental and social performance.

In Vietnam the [Center for Sustainable Development of Mountainous Communities](#) (SUDECOM) successfully engaged with two big mining companies. This led to several activities whereby the companies addressed the concerns of local communities about the environmental impacts of mining activities. One example was the agreement to water the dusty roads when their trucks pass through the villages. Both mining companies have expressed their commitment to continue their engagement.

In the case of Myanmar, local partners were able to raise awareness of local powerholders and influential leaders on the impacts of extractive activities such as gold mining and rare earth mining that resulted stopping some of extracting gold and rare earth projects. These results are successful indicators for alliance building and capacity strengthening supported by FAIR for All.

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In South Africa, fishing communities and environmental justice activists celebrated the court ruling that set aside the oil exploration rights of Shell in the Wild Coast, in September 2022. Oxfam was one of the organizations that joined the court case, which has now resulted in a clear win on the rights of communities to secure free and prior consent. The court found that Shell and the Department of Mineral Resources had not consulted the communities as required by FPIC, before the license was issued.

Supermarkets and financial institutions

FAIR for ALL continued its supermarket work both at the global level and within countries. In the Netherlands, we invited Brazilian union leader [Carlos Silva](#) to the EU. During his visit he made a powerful plea for legislation to rectify the current lack of corporate accountability for the exploitation of the fruit and coffee workers his organization CONTAR represents. In April 2022, we launched our fourth international Behind the Barcodes Scorecard. By now, most supermarkets have started to take the issue of human rights in their supply chains seriously. Here, the new due diligence legislation in the EU and the Netherlands (pathway 3) could be a real game changer, as we already noticed in our discussions with supermarkets. In the Netherlands, we formed a new coalition with Questionmark and Solidaridad, that has recently published its first [Superlist Social](#). Together, we will monitor Dutch, German and UK supermarkets to ensure that they live up to their commitments.

In South Africa, the capacity strengthening and peer-to-peer learnings of local women farmers in Umzimvubu under pathway 1, bore fruit in pathway 2. Before the trainings, the women could only sell their produce to informal markets and street traders for a very low price. Now that they have learned how to use ecological farming methods, to plan and plant for the market, and how to engage with customers and retailers, they are ready to enter the retail market. An important asset were the business partnerships they formed in order to better meet the supermarkets' volume demands. Armed with referral letters that detailed their trainings and their crops, they approached formal retailers such as Boxer, SPAR and Shoprite. These local retailers now source their fresh products from over 50 local women farmers and provide them with skills trainings.

An excellent example of adaptive management is a change of campaign tactics in Brazil. After French supermarket chain Carrefour unilaterally postponed the disclosure of their fruit suppliers list to 2023, without setting a specific date, FAIR for ALL initially tried to make Carrefour's life easier by proposing a step-by-step disclosure. Yet Carrefour did not respond at all and stonewalled the FAIR for ALL partners. This left partners with no other option but preparing more hard-hitting campaign materials and an online strategy with sponsored ads on LinkedIn, among others, targeting Carrefour's (top) management in Brazil. In January 2023, Carrefour arranged a meeting with FAIR for ALL partners, in which it complained about the LinkedIn campaign and agreed to disclose the list in their annual sustainability report.

As financial institutions hold a vital key to systems change, enabling or blocking opportunities to make value chains fairer through their investment choices, FAIR for ALL persistently targets the financial sector. In 2022-23, the Dutch Fair Finance coalition managed to get eight additional insurance companies on board for the policy assessment of these companies; the assessment now captures 95% of the health, life and non-life insurance market in the Netherlands. Policies of newcomer companies in year 2 have significantly improved, motivated by their desire to move up in the ranking.

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Standing up for (women's) land rights

Land rights is a nexus for our activities under pathways 1, 2 and 3. FAIR for ALL partners raise awareness on land rights, support redress, and document evidence on the ground that contributes to shadow reports on the implementation of treaties and guidelines.

In several countries, FAIR for ALL engaged small-scale farmers in workshops about land rights, laws and practices. In Uganda, [Eastern and Southern Africa Small-scale Farmers' Forum \(ESAFF\)](#) broadcast eight local radio talk shows that reached over 1,000 listeners with information on women's economic and land rights, responsible land governance and awareness on commercial investments. ESAFF launched the Land Rights Support Centre, a platform that facilitates access to critical land rights information for affected communities, reaching 600 people. Likewise, almost 1,900 people from communities in two sub-counties could access legal advice, guidance and counselling through mobile legal aid clinics.

In Brazil, FAIR for ALL partners increased their cooperation in joint actions, such as the land grabbing case in the forested area of Pernambuco. Families of workers lived on the territory of old and closed-down sugar mills. When a big meat company set up a large processing plant, it forged public auctions of the small-scale farmers' lands with the intention of converting these into cattle pasture. [Comissão Pastoral da Terra \(CPT\)](#) asked for support, after which Oxfam investigated the public auctions and [Reporter Brasil](#) dug into the company's commercial relationships, leading to two reports naming its buyers and other clients. Also, FAIR for ALL accompanied a mission of the Brazilian Human Rights Council to the affected communities. CPT and Oxfam designed an advocacy strategy that will define a joint way forward.

Young popular correspondents from Reporter Brasil's new partner National Confederation of Family Farmers (CONTAG) were trained in content production about social and environmental issues and value chains. Reporter Brasil offered them seven capacity building sessions on narratives, fake news, professional journalism and online multimedia content for a young audience. The cooperation worked out very well, leading to more 'youth' content on CONTAG issues. Therefore, the partners decided to continue working together in year 3.

Awareness on labour rights

Labour rights were an area of focus for Palestine and Cambodia. In OPT, partner [Rural Women's Development Society \(RWDS\)](#) and others organized sessions on women's labour rights and combatting violence in the workplace for over 220 women in the West Bank. In Cambodia, FAIR for ALL partner Cambodian Agricultural Workers Federation (CAWF) trained agricultural workers from rubber and banana plantations on labour laws, business and human rights, pension schemes and other regulations. This resulted in the establishment of trade unions that could genuinely represent workers' voices.

[AIM Trust](#) in India achieved a noteworthy success in Maharashtra, where labour contractors were hard to engage in the fight for labour rights. Other than sugarcane cutters, they did not turn up at the meetings organized by AIM Trust. To engage labour contractors and win their trust, we increased the number of dialogues, and improved confidence measures and mutual respect for the work in the sugar supply chain. Now, labour contractors have joined our call for insurance and safety in the workplace, both for themselves and the sugarcane cutters. Contractors even actively

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approached FAIR for ALL to support the rights of cane cutters, and turned into strong supporters and allies of CSOs. AIM Trust's learning is that identifying the right access point to win trust of initial opponents is vital.

Women's health rights were highlighted by [Women on Farms Project \(WFP\)](#) in South Africa during a Pesticides Indaba, held in September 2022. In front of the national Registrar of Pesticides and a high official of the National Department of Health, WFP requested the Minister of Health to convene an inter-departmental meeting to address farm workers' exposure to pesticides. As a result, Women on Farms Project was invited to the requested meeting, which was also attended by the Provincial Department of Employment & Labor, local municipalities, academics, and researchers working on pesticides exposure. The Health Departments acknowledged that the issue had been largely neglected, and they provided practical advice to WFP regarding the reporting of farm workers' pesticides exposure. Moreover, the Health Department trained their frontline clinic staff on patients exposed to pesticides, and committed to continue working with WFP on this issue.

Lacking climate commitments

In light of the discussions on companies failing to address the climate crisis in their own policies and practices, FAIR for ALL called out 'false solutions' and at the same time provided guidance on how local communities can tap into opportunities from carbon markets in a responsible way. At the global level, Oxfam has been lobbying the High-level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities on getting companies to make more credible commitments. SOMO has also been raising climate transition issues as part of influencing around the ongoing revision of OECD guidelines.

PATHWAY 2



CASE:
BUILD POWER TO
SHIFT POWER IN
THE FOOD SYSTEM



CASE

BUILD POWER TO
SHIFT POWER IN
THE FOOD SYSTEM

“Recognizing the contribution of women rural farmers from seed to feed. We are not asking, we are claiming a feminist food system.”

- Sarita Bhusal (Nepali Movement) at the Makhadzi Feminist Food Convening in Mozambique


While global food value chains are largely extractive and destructive, negatively impacting on local food value chains and following neo-colonial trade rules and agreements, small-scale farming women are the beating heart of the largest part of the world's food system. Small-scale farming provides for around one third of the world's food, and women make up most of the agricultural workforce. Despite their essential role in food value chains and as the backbone of rural communities, rural women face obstacles related to the lack of land ownership, greater access to markets, use of pesticides, among others.



 [Blog post 31st March 2023 Feminist Food Convening Taking a Collective Leap towards a Feminist Food System | Oxfam International](#)

At times of multiple crises the intersectionality of issues affecting our global food system is more evident than ever. Yet, civil society is splintered in women's movements, labour movements, land rights movements, food security movements etc., and is rarely coming together. Instead, it is often divided over using insider or outsider strategies when engaging with, for example, the global food systems summit or the committee on world food security. The Makhadzi Feminist Food Systems Convening aimed at connecting different movements internationally and collectively and in solidarity formulate a vision for a just and feminist food system.



 [Watch the highlights of the convening here](#)

Huairou Commission and Oxfam joined hands and organized—without an agenda—the first ever Makhadzi Feminist Food Convening. Held in March 2023 in Maputo, Mozambique, the Convening brought together 60 women and men from over 30 countries, and representing all layers of society: activists, farmers, researchers, lobbyists, grassroots women/labour/land/trade movements representatives. They jointly reflected on a feminist food system and how to achieve this new vision for a shared, food secure, future.



CASE

BUILD POWER TO
SHIFT POWER IN
THE FOOD SYSTEM

Convening in Mozambique, women farmers spoke out on how the 3rd largest gas reserve in Africa affected them. People were removed from their communities with violence. Farmers have been killed in Cabo Delgado, and persecuted even in other provinces. They were relocated to places where they could not produce anything. This is, while no to little investment is being made into local agricultural development.

Under the vision of a feminist food system, governments and private actors must adopt policies and practices that are gender-responsive and that enable rural communities, small-scale farmers, and workers to flourish. The Collective continues to meet online every six weeks to build a global food movement that fights to change the system through collective action!

Among the different co-designed action points, participants across the spectrum of civil society found a common theme in pesticides. A clear case of neo-colonialism: pesticides produced in the Global North but prohibited to be used there, are exported to the Global South, used for agricultural produce and then this is exported back again. These pesticides pose a huge threat to the environment and the health of rural workers and their communities.



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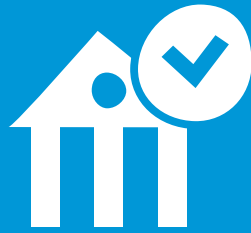
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PATHWAY 3 RESULTS IN NUMBERS

Impact statement: Civil society has contributed to formulating and enforcing strong national laws, regulatory frameworks and global norms that guarantee human rights in national and global trade and value chains



IMPACT

NEW GOVERNMENT POLICIES/REGULATORY FRAMEWORKS

Y2 Target	0
Y2 Result	14
Target end 2025	62

IMPROVED ENFORCEMENT OF POLICIES/REGULATORY FRAMEWORKS

Y2 Target	0
Y2 Result	10
Target end 2025	42

OUTCOME

CASES OF CHANGED (INTER)NATIONAL EXPECTATIONS OF (INTER) NATIONAL TRADE AND VALUE CHAINS

Y2 Target	64
Y2 Result	50
Target end 2025	51

CSOS DEMONSTRATING INCREASED EXPERTISE TO INFLUENCE

Y2 Target	132
Y2 Result	168
Target end 2025	772

INFLUENCING EFFORTS BY CSOS MONITORING THE IMPLEMENTATION OF LAWS AND REGULATORY FRAMEWORKS

Y2 Target	63
Y2 Result	96
Target end 2025	276

INFLUENCING EFFORTS BY CSOS TOWARDS LEGAL PROTECTION OF PEOPLE IN VALUE CHAINS

Y2 Target	76
Y2 Result	59
Target end 2025	395

CASES OF INFLUENTIAL STAKEHOLDERS ENDORSING POLICY ASKS ON PROTECTION

Y2 Target	40
Y2 Result	85
Target end 2025	277

PROGRESS

In Year 2 expectations were exceeded for monitoring the implementation of laws and regulatory frameworks, reaching approximately 150% of the target. Most of these influencing efforts took place in Brazil (13), Nigeria (34), Kenya (7), Regional Africa (6) and the Occupied Palestine Territory (14). More CSOs than expected also demonstrated their increased expertise to influence (inter)national policies, laws and norms on trade and/or value chains, 168, against 132 planned. This, amongst others, led to 85 cases of influential stakeholders endorsing policy asks on legal protection of people in value chains. Especially in Brazil, Nigeria and Ghana substantial progress was made in this area. We also see policy results with 14 new (elements in) government policies and regulatory frameworks. Additionally, there were 10 cases of improved enforcement of policies and regulatory frameworks. We note a little less progress than expected for Year 2 on cases of changed (inter)national expectations of (inter)national trade and value chains, reaching just below 80% of the target. On influencing efforts by CSOs towards legal protection of people in value chains, we also reached just under 80% of the target.

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PATHWAY 3

More accountable public sector and strong regulatory frameworks

FAIR for ALL partners have made significant progress in their pursuit of a more accountable public sector and robust regulatory frameworks. To this end, we hold governments accountable and support them to change the systems that perpetuate unfair value chains. A good example is our work to promote the Africa-wide adoption of the African Mining Vision. Like most of the work in this program, achieving results in this pathway requires a long-term commitment to change and perseverance in the midst of challenges.

Therefore, it is good to celebrate a victory that can at least partly be attributed to the long-lasting support of the Dutch Ministry of Foreign Affairs in the previous strategic partnership 'Towards a Worldwide Influencing Network': the signing of the Right to Food Bill by the president of Nigeria. Oxfam Novib funded the first national campaign on the Right to Food in Nigeria in 2008 and continued its financial and technical support to civil society coalitions until 2019 (the #United4Food campaign). After that, civil society continued to fight for the bill until its passage in 2022. Given the regional influence of Nigeria, this huge win could also have implications for food security in other West African countries.

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Yet there are also many worrying developments, such as the example of Mozambique giving carte blanche to fossil fuel companies (see pathway 2). The CEO of FAIR for ALL partner Centro para Democracia e Direitos Humanos (CDD) published a book about the consequences of this disastrous decision, which he presented during the Feminist Food convening (see case pathway 2), stating: “The contracts signed by Mozambique are the worst in the industry. They allowed that enterprises would first pay themselves and then the government would get the income that was left.” It’s hard to believe, but the Mozambican government chose to neglect 30 years of experience with the fossil fuel industry across Africa. As a consequence, farmers were driven off their lands or even killed, Cabo Delgado is the site of violent conflict, and the government loses the income from the country’s resources that could have been used for local agricultural development.

In Ghana, victimization by the state on behalf of a private company (Electrochem) continues with the arrest and court case brought against a prominent member of the Ada Radiostation working to defend the community, on the charge of publication of false news - in effect weaponizing the law to gag citizens (see our [first Annual Report](#) for the story behind this).

Towards mandatory due diligence

Due diligence legislation and regulations are major milestones on the road to a private sector that is legally obliged to respect human rights. In collaboration with different stakeholders and advocacy groups, FAIR for ALL made considerable progress in the realm of due diligence legislation, both in the Netherlands and the EU (see case ‘Due diligence legislation’). We also advanced on business and human rights regulations, especially in Ghana, Brazil and Nigeria, as well as at global level in the OECD.

Due diligence legislation is yielding results before it has been laid down in law. Big companies are anticipating stricter human rights regulations and are start to clean up their supply chains. Nestlé for example, has recently announced plans to stop purchasing palm oil from Indonesian producer AAL, referring to upcoming EU legislation. And, in the supermarket work (pathway 2), we experience the impact of the new due diligence plans, and use it to pressure supermarkets to speed up their human rights commitments.

Yet, just like we concluded in pathway 2 on private sector engagement: an important next step is to ensure that duty bearers put their obligations into practice. In other words, we need a civil society that is capable of monitoring companies’ performance (pathway 2) and of holding governments accountable for enforcing their due mandatory human rights due diligence. And for that, a key condition is that CSOs have the civic space to play this watchdog role, or are able to innovatively circumvent civic space obstacles.

Sectoral legislation on mining

In addition to our work on business and human rights regulations, FAIR for ALL has actively supported the development of sectoral legislation, in order to redefine value-sharing and shift the dynamics within supply chains. We aim to ensure that natural resource extraction benefits local communities and adheres to high environmental and social standards. By championing regulatory frameworks that promote inclusivity, we envision a future where the public sector plays a pivotal role in driving positive change across industries.

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In 2022, the Vietnamese government revised the Oil and Gas Law, including two recommendations of FAIR for ALL partner, Vietnam Tax Justice Alliance (VATJ). The first recommendation makes the bidding around oil and gas contracts more competitive, transparent, fair and efficient. The second one regulates parts of the oil value chain that previously were not regulated; besides oil exploration, now 'downstream' aspects such as transportation and refinery are taken up in the revised law.

African Mining Vision

One of the most important sectoral policy frameworks is the [Africa Mining Vision](#) (AMV), which is a continent-wide attempt to rethink Africa's minerals and development policy. Adopted at the 2009 African Union Summit, the AMV aims at "tackling the paradox of great mineral wealth existing side by side with pervasive poverty." Yet, 14 years later none of the countries has adopted a national vision that is aligned with the AMV, although some do have related policies; an example is the Mining Amendment Bill in Kenya, which regulates both large and artisanal mining.

In order to stir discourse at the level of regional African trade blocs, TWN Africa brought together all stakeholders to the Southern African Development Community (SADC) in Johannesburg, South Africa. With the same objective and to encourage national adoption of the AMV, [Tax Justice Network Africa](#) (TJNA) published two studies in which it focused on the tax and fiscal aspects of the vision (see pathway 4). TJNA shared the findings during a workshop hosted by the [African Minerals Development Centre](#) (AMDC), an African Union (AU) institution that has gained growing political attention. As such, AMDC is an excellent platform for TJNA's ambition to encourage a regional mining vision, while AMDC values the civil society input that TJNA provides.

In 2022, TJNA chaired the Alternative Mining Indaba, an annual civil society event that takes place prior to the African Mining Indaba, which targets governments, regional bodies and (multinational) mining companies. The Alternative Mining Indaba provides a space for mining-affected communities to exchange experiences and seek solutions to their concerns, while also influencing African governments. TJNA set up a platform for civil society and the mining industry in order to continue their dialogues throughout the year, among others on a just energy transition. Civil society's main counterpart is the [International Council on Mining and Metals](#) (ICMM). As a result of the 2022 Alternative Mining Indaba, ICMM committed to create a grievance mechanism to address community demands.

TJNA's partnership with the African Minerals Development Centre turned out to be an effective influencing strategy, when TJNA was invited to the formal 2023 African Mining Indaba. It was the first time that Pan-African civil society was represented there; usually only NGOs from the Global North are participating. The invitation was a clear acknowledgment of the extensive and long-term work of FAIR for ALL partners in the mining sector, and a sign of political will to recognize CSOs' perspective on mining policies. Alongside mining ministers from DR Congo, Botswana and Zambia, TJNA participated in a high-level dialogue on localizing the mineral value chains through value addition. TJNA's key message was that communities should benefit from this and that adding value indeed should be central to governments' mining policies.

As a follow-up from the regional conference on the SADC Mining Vision, TWN Africa organized a conference in DR Congo on linkages and diversification within SADC's policy logic. It shared at the granular level, the vision of transformation at that country level using DRC's rich mineral endowment. The relationship with the AMDC

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was further strengthened with TWN Africa, TJNA and SARW being invited to the relaunch of the AMDC (AMDC Phase II) and participation in the 2nd African Mining Forum organized by the AU. SARW was invited to be part of the opening panel. The AMDC has committed to more engagement with civil society going forward.

National regulations on agriculture

In the past decade, Oxfam and WWF have regularly joined forces in Cambodia, including in the Cambodian rubber sector (see also pathway 1). As part of a technical working group that was established by the Ministry of Agriculture Forestry and Fisheries (MAFF), Oxfam and WWF co-developed the Sustainable Natural Rubber Guideline. This step has moved FAIR for ALL in Cambodia to the next level of collaboration with its government counterpart, the General Department of Rubber (GDR), opening up new ways to advance policy changes in the rubber sector.

In Indonesia, FAIR for ALL partners focused on promoting a more responsible private sector in the seafood and palm oil value chains. FAIR for ALL partner [Consortium for Agrarian Reform](#) (KPA) advocated for a policy that acknowledges land rights as human rights, and for plantation owners to respect human rights. To achieve this, KPA has continuously coordinated with the National Human Rights Commission to discuss the agrarian situation and to improve the commission's role in supporting land reform mechanisms. Together with a land rights coalition, KPA successfully pressed for the formation of a task force that would accelerate land distribution, and solve land disputes. The task force agreed to the uptake of 30 agrarian reform priority locations proposed by KPA that cover almost 10,500 hectares for more than 15,800 households.

In Palestine, 35 women were provided with technical support by [Coalition for Accountability and Integrity](#) (AMAN) to develop and implement social accountability initiatives to defend their rights and advocate for social justice. These initiatives resulted in eight farmers calling on the Palestinian government to amend the Palestinian Agricultural Disaster Risk Reduction and Insurance Fund law, allowing farmers to refund the full amount of VAT without being subject to any deductions. Following the amendment, 320 farmers were reimbursed.

In Brazil, after years of constructive engagement of the network of cooperatives [Rede Pintadas](#), they were pleasantly surprised that the Municipal Secretariat of Agriculture and Economic Development of the semi-arid municipality Pintadas, not only reviewed its recommendations and studied the use of water tanks in agricultural production, but actually decided upon implementing them, in September 2022. The 'Tanque de Lona' technology will directly benefit sustainable primary production and the members of Rede Pintadas.

Influencing policies at the G20

In the context of shrinking civic space challenges, it was all the more important that FAIR for ALL was able to support Indonesian partner PRAKARSA to chair the C20 and thereby influence the G20 in Indonesia. The G20 is *the* forum of the world's leading economies, and the C20 is one of the official G20 Engagement Groups. As the C20 exists to ensure that G20 leaders develop priorities that serve citizens and civil society, FAIR for ALL was actively involved in the C20. In year 1, we assisted CSOs to prepare for the C20, and in year 2, we supported the C20 secretariat to coordinate the work of CSOs and Women Rights Organizations. CSOs established several working groups, among others the Taxation & Sustainable Financing Working Group, which was strengthened through expert advice by SOMO. The working groups developed a policy pack with recommendations on various G20 topics, and presented

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these through the C20 Summit, meetings with G20 governmental working groups and the Dutch embassy.

In 2023, India is hosting the G20. Since the country took over the presidency from Indonesia, it has tried to intervene in and influence the C20. Traditionally, CSOs in the host country organize the C20, including its working groups and chairs, in cooperation with CSOs from across the world. But in India, the government has taken control of the C20 and imposed its own appointed C20 chairs and committees. In the process, many of the organizations that do not support the government were excluded, which led to other CSOs refusing to be part of this undemocratic process. In reaction, FAIR for ALL partner South Asia Alliance for Poverty Eradication (SAAPE), and other CSOs have established a parallel forum to incorporate the visions of “left-out” communities and groups: the People’s 20 or P20.

Responses to shrinking civic space

Unfortunately, India is not an exception. As discussed throughout this report, civic space is declining all over the world. In all program countries and regions, FAIR for ALL supported citizens and CSOs to defend their rights to operate. Even in the Netherlands climate activists saw their right to associate and protest seriously restricted, leading to 40 directors of CSOs, including Oxfam Novib, publicly supporting the activists.

In 2022 general elections were held in Kenya, and in 2023 voters in Nigeria chose a new president, parliament and state legislatures. Knowing that elections often pose security risks to CSOs and journalists, and based on gaps identified through the Capacity Assessment Tool, Oxfam provided trainings on civic space protection. Moreover, in Nigeria CSOs used the momentum of the election to influence aspiring presidential and governorship candidates’ agendas, supported by FAIR for ALL’s Sudden Opportunity Fund (see below).

Restriction to civic space came in different forms including adoption of legal frameworks in several countries in the programme. While being adaptive in our management the projects could continue, but they all limited the operational capacities of CSOs. Partners in Myanmar invested more in risk assessments and conflict-sensitive approaches in working with communities and local environmental activists. Also, the focus shifted to income and alternative businesses, and less on policy influencing.

In Uganda, Oxfam developed a civic space strategy to strengthen CSOs’ resilience in an environment of reduced civic space. We conducted consultations to identify key drivers of shrinking, shifting or expanding civic space, and the changes that have most impacted civil society work. Furthermore, we brainstormed on possible future scenarios, mapped important civic space actors, processes and opportunities, and proposed key areas of future work.

Climate voices at COP27 and C20

While responding to the impact of climate change is vital, governments and companies across the world should also recognize that growth-based economic models are no longer sustainable. We need a green transition and governments that transform energy and food systems, in order to reduce greenhouse gas emissions. In year 2, FAIR for ALL has raised attention for such systemic change at the national and international level, from COP27 to the C20 in Indonesia. In Brazil, Oxfam intends to boost its work on climate change in anticipation of the forthcoming Brazilian climate COP in 2025.

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FAIR for ALL helped to amplify the voices of hard-hit communities through African Climate Caravans that toured the continent (see Sudden Opportunity Fund), on the road to COP27. In addition, Oxfam Novib invited Kenyan climate activist, [Elizabeth Wathuti](#) to speak in Europe, and in the Dutch parliament, on the need for a Loss and Damage Fund. The Dutch government started to play a more constructive role towards establishing such a fund, after the alarming reports, like [Footing the Bill](#), and Elizabeth's visit.

FAIR for ALL applauded the creation of the Loss and Damage fund during COP27 in Egypt, for which Oxfam and partners have strongly advocated for many years, working side by side with frontline communities and governments in the Global South. However, simply establishing the fund is not enough; it is crucial that it is properly resourced. Currently, most climate finance pledges from rich countries are still to be fulfilled. Moreover, as part of a real and lasting solution, rich countries urgently need to phase out fossil fuels. As long as they fail to do so, climate change will continue to hit vulnerable people the hardest.



Gemstone Market, Kenya



PATHWAY 3



#You
Are
Heard

C20 Indonesia SUMMIT 2022

CASE: DUE DILIGENCE LEGISLATION



In the Netherlands, the year 2022 saw a landmark change that will enable civil society to hold companies and the financial sector to account more effectively. Following many years of investment in voluntary multistakeholder initiatives, in November 2022 the Dutch parliament proposed a legislation that makes human rights due diligence mandatory. Oxfam Novib and SOMO have been involved in these efforts from a very early stage, with allies in the Dutch civil society network on corporate accountability ([MVO Platform](#)) and the Sustainable and Responsible Business Initiative ([IDVO](#)).

The advocacy on a strong due diligence law in the Netherlands also contributed to the Netherlands positioning itself as a frontrunner country within the EU Council, emphasizing the importance of alignment with the OECD Guidelines on Multinational Enterprises and UN Guiding Principles on Business and Human Rights (UNGPs). In Europe, the outcome is still uncertain; EU institutions are negotiating a final legislative text. Yet in January 2023, the European Parliament took an important step forward with its ECON Committee adopting a report that included the financial sector in the legislative proposal.

The OECD's Guidelines are the most commonly accepted standards regarding responsible business conduct. Civil society successfully pushed for an update, which was adopted – including some of FAIR for ALL's contributions to the civil society input – in July 2023. For the first time the role of businesses in protecting civic space is taken up, and reference is made to Free Prior and Informed Consent, and the UN Declaration on the Rights of Indigenous Peoples. Also new is that the text is referring to maintaining the highest standards of safety and health at work.

Progress in Ghana, Nigeria and Brazil

In Brazil, FAIR for ALL worked with the Grupo de Quarta coalition to create international pressure on the government to deal with forced labour issues, using the UN's Universal Periodic Review to have countries voice their concern towards Brazilian representatives. Also Brazilian partners prepared CSOs on how to use existing regulations, through workshops on due diligence and on collecting evidence of



CASE

DUE DILIGENCE
LEGISLATION

rights abuses. Reporter Brasil shared its impressive investigative work for the filing of rights abuses complaints during a webinar, organized by FAIR for ALL and MoFA, on the new Dutch National Action Plan on Business and Human Rights (NAP).

Oxfam in Ghana engaged with the Commission for Human Rights and Administrative Justice (CHRAJ) to build Ghana's NAP, and supported country-wide consultations to ensure public participation. Now the draft plan includes mandatory private sector impact assessments, gender prioritization, and the state's due diligence obligation.

In Nigeria, the UNGP was deployed as one of the most important frameworks. After the passing of the improved petroleum law in August 2021, FAIR for ALL support capacity building of oil and gas communities in five states, using the UNGPs, another example of integrating pathways 2 and 3 activities. In year 1, the National Human Rights Commission and Oxfam had co-develop the country's NAP. As a next step, the UNGPs are now included in the NAP that is ready for official adoption.

Ghana and Nigeria share a context of oil and gas exploration, with many similar environmental issues and multinationals, such as [Vitol](#), operating in both countries. Connected through the FAIR for ALL program, the Nigerian team could assist their Ghanaian colleagues, among others, in developing the country's NAP. This is the power of a civil society joining forces across the world to effectively hold governments and companies to account.



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PATHWAY 4 RESULTS IN NUMBERS

Impact statement: Civil society has contributed to trade, tax and investment policy reforms that enable governments to promote inclusive and sustainable development, and which benefit (women) small and medium scale producers, their communities and domestic economies.



IMPACT

POLICY CHANGES ON TRADE, TAX AND/OR INVESTMENT

Y2 Target	0
Y2 Result	18
Target end 2025	111

PRACTICE CHANGES ON TRADE, TAX AND/OR INVESTMENT

Y2 Target	0
Y2 Result	2
Target end 2025	84

CASES OF GOVERNMENTS WITH MORE TRANSFORMATIVE DEVELOPMENT POLICY AGENDAS

Y2 Target	0
Y2 Result	8
Target end 2025	47

OUTCOME

CSOS DEMONSTRATING INCREASED EXPERTISE

Y2 Target	139
Y2 Result	241
Target end 2025	283

CASES OF COALITIONS USING SHARED AGENDAS

Y2 Target	40
Y2 Result	46
Target end 2025	509

WOMEN AND MEN ORGANISED AROUND DOMESTIC TAX, TRADE RULES AND/OR INCLUSIVE DEVELOPMENT

Y2 Target	58645
Y2 Result	95888
Target end 2025	206280

CSOS DEMONSTRATING INCREASED EXPERTISE TO DEMAND INCLUSIVE, TRANSFORMATIVE DEVELOPMENT

Y2 Target	56
Y2 Result	162
Target end 2025	187

CASES OF INFLUENTIAL PUBLIC SECTOR STAKEHOLDERS ENDORSING POLICY ASKS

Y2 Target	53
Y2 Result	42
Target end 2025	431

PROGRESS

In Pathway 4 we observed a lot of progress, with almost all indicators showing positive results. In Year 2, a total of 95.888 people were organised around domestic tax, trade rules and/or inclusive development, of which 50.788 women and 45.100 men. Particularly noteworthy contributions from Vietnam, Regional Asia, The Netherlands, Uganda and Ghana (TWN) led to this result. 241 CSOs have shown increased expertise on transparent, accountable and progressive fiscal, trade and value-chain regulations, which was higher than the 139 expected. The increased expertise demonstrated by CSOs exceeded expectations as well when it comes to the demand for more inclusive and transformative development, with a result of 162, nearly threefold the anticipated target of 56. We see slightly less progress than expected for Year 2 in the number of cases of influential public sector stakeholders endorsing policy asks, reaching just below 80% of the target with 42 cases. At the impact level we did not plan any results yet as early as Year 2, but we see progress on the topic of trade, tax and/or investment with 18 policy changes and 2 practice changes and 8 cases of governments with more transformative development policy agendas. The number of cases of coalitions using shared agendas is roughly as expected, with 46 cases against 40 planned.

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PATHWAY 4

Fiscal and trade reforms which benefit (women) small-scale producers and their communities

Trade agreements and tax policies can either hamper or contribute to fair value chains. In year 2, FAIR for ALL continued to advocate for fair taxation and fiscal regulations at all levels, and specifically for wealth taxation (see case). Also, we demanded that revenues from primary commodity value chains are re-invested in more fair, inclusive and sustainable development trajectories – including (women) small-scale producers and their communities.

In 2022-23, FAIR for ALL partners celebrated a major tax reform win on the global level: a shift in the global tax reform debate from the OECD to the UN. This win is the result of many years of campaigning by tax justice organizations. Over the years, slowly but surely, CSOs have built alliances, researched and disclosed, campaigned and convened, and increased support among a large number of stakeholders. That is what FAIR for ALL will continue to do, while we will also intensify the connections between our work on pathway 4 and the work done under the other pathways.



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Transforming African trade

Against the background of rising food and energy prices, growing public debt and a call for austerity, African countries strengthened their regional integration efforts. More specifically, they decided to accelerate the implementation of the African Continental Free Trade Area (AfCFTA). In year 2, FAIR for ALL work on AfCFTA focused on knowledge and relationship building with key policy Institutions. The Africa Trade Network held a strategy meeting in Uganda to increase CSOs' understanding of continental frameworks such as AfCFTA and build networks and alliances.

As a follow-up, a multi-stakeholder forum in Ghana brought together policymakers, private sector players, women groups and trade unions in the drive for transformative trade policies in Africa. The forum created a platform for interaction and established closer working relations on trade issues between the participants. Since labour rights are crucial in discussing trade agreements, FAIR for ALL and trade unions held an AfCFTA meeting in Tunisia to further increase capacities on relevant issues, followed by a regional event in Tanzania for unions active within the East African Community (EAC).

At the same EAC level, TWN Africa held a multi-stakeholder policy dialogue that brought together grassroots actors and policy makers at key policy institutions. The meeting enhanced participants' understanding and appreciation of trade and the minerals policy initiatives at the continental level, such as the Africa Mining Vision and the African Continental Free Trade Area.

Opportunities for women working in mining and trade value chains to effectively influence the AfCFTA process have increased, thanks to among others [African Women's Development and Communication Network \(FEMNET\)](#)'s advocacy work (which links pathways 1 and 4). In January 2023, FEMNET participated in a high-level meeting with Africa's Business Council, the Italian Exhibition Group and the AU, on mineral development resources and value addition of gemstones and jewellery. As a result of FEMNET's advocacy for gender-aware businesses practices that are underpinned by human rights, the Italian Exhibition Group committed to training African women in designing and cutting stones. FEMNET also emphasized the need for both parties to ensure that the AfCFTA aligns with the African Mining Vision.

TWN-A increased the capacity of the Africa Trade Network members to participate in the WTO's ministerial conference in June 2022, by mutually clarifying implications for value chains development and the broader economic transformation. Subsequently, Africa Trade Network organized a session on the WTO and AfCFTA at the WTO public forum, titled "Regional Free Agreements, AfCFTA and the Vulnerable, which WTO Reform?"

An unfair trade agreement caused a lot of unrest among smallholder coffee farmers in Uganda. The government of Uganda had signed a contract with Vinci Coffee Company, granting it the right to buy, process and export all coffee from Uganda, in a process that was not transparent and did not consult the coffee farmers. [Southern and Eastern Africa Trade Information and Negotiations Institute \(SEATINI\)](#) Uganda and other CSOs drew up a position paper, including 14 proposals on the unfair agreement, and presented it to the parliamentary committee on trade. As a result, the government halted the contract in May 2022.

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Improving domestic resource mobilization

A similar win was celebrated by Liberian CSOs, following capacity building by TJNA and two other partners: Liberian policy makers rejected the ArcelorMittal Mining Deal. The deal would have negatively impacted Liberia's efforts to collect taxes for its domestic revenues from the mining sector.

In year 2, TJNA conducted two research studies to track the implementation of the Africa Mining Vision (see pathway 3), focusing on fiscal regimes and revenue management. The first study assesses different fiscal regimes (in Liberia, Zambia, Ghana and Uganda) based on the AMV's governance framework, focusing on two main challenges: 1. how to design and balance the revenue-sharing arrangements between host country and investors. 2. How to collect and manage this revenue for optimal public benefit. This study served as a vital entry point for TJNA to influence the African Mining Indaba (see pathway 3). TJNA's second investigation assesses if Zambia's fiscal mining regime is fit for purpose for optimal tax revenue collection in the energy transition era, in which copper will play a critical role.

In Kenya, the Institute of Public Finance conducted longitudinal research, examining if government spending on the mining sector is being reinvested in rural livelihoods. Does the government use the resources to create better jobs, opportunities and incomes for communities, and especially for women? A key finding was that the government should invest more in the mining sector and formalize the ASM sector as key to prioritize women's participation and training. In this way, the government can ensure that the sector will contribute the targeted 10% to Kenya's Gross Domestic Product by 2030.

Citizens track government spending

A good example of tax results achieved at different levels was seen in Uganda, where the Civil Society Budget Advocacy Group (CSBAG) and SEATINI engaged over 4,500 citizens and mobilized CSOs across the country, supporting them to participate in budgeting consultations at both national and local levels. Together, they analysed budgets and policy statements, and developed position papers that were shared with parliamentary committees on Agriculture and Local Government. As a result, 39 of the 112 CSO proposals were adopted into the parliamentary budget committee report on the National Budget Framework Paper 2023/24. We continued to mobilize CSOs to influence this budget process to its conclusion in June 2023. CSBAG also empowered citizens to jointly undertake service delivery tracking and voice their concerns, resulting in revenues being directed to repairing a road and a bridge in Erusi sub-county, for example.

In Ghana, FAIR for ALL developed a gender responsive tracking tool, and used it to investigate how tax revenues from the cocoa sector are used. Partners tracked the expenditure of public services, such as health, education and social services, in seven districts and the Ghana Cocoa board COCOBOD. Based on the outcomes, which will be available in year 3, FAIR for ALL will engage district assemblies and media, and share the findings with COCOBOD to inform their draft gender policy. Furthermore, FAIR for ALL mobilized some 300 students from two universities, including the University of Energy and Natural Resources, who committed to advocate for transparency and accountability in petroleum revenues management.

Mozambique's tax system is characterized by inefficiencies, due to the widespread abuse of tax treaties, excessive tax incentives and illicit financial flows. Therefore, FAIR for ALL partners consider it crucial to break the barrier of "lack of knowledge" that places civil society on the margins of tax reform debates. Mozambican partner CDD, Oxfam, TJNA and SOMO embarked on a project about revenue mobilization from extractive industries in Mozambique. CSOs and activists increased their

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knowledge of fair taxation, beneficial ownership, tax incentives and tax evasion. Also, they identified and defined joint advocacy agendas for the problems of managing public resources in the extractive sector. The resulting research outputs and policy recommendations will be published in year 3.

CDI Vietnam's work on BTAP's Provincial Open Budget Index (POBI) and Ministerial Open Budget Index (MOBI) created a real race to the top on budget transparency. Provincial governments, central ministries and government offices all wanted to demonstrate their accountability. Both indexes seek to increase transparency by disclosing – and scoring – budget information and citizen participation in provinces (POBI) and national state agencies (MOBI). In November 2022, POBI and MOBI were used as reference materials for the National Assembly members discussing the state's budget management; a clear sign of its credibility, added value and influence.

Fair Tax Monitor

The Fair Tax Monitor (FTM) is an excellent tool that enables citizens and CSOs to analyse the fairness of fiscal systems and engage in constructive dialogue with government and tax authorities. FTM helps them identify the main bottlenecks within tax systems, compare tax policies in different countries, and use this for evidence-based advocacy work. In year 2, FTM was expanded and deepened, both geographically and thematically. FTM's were launched in Ghana, Kenya, Zambia, and Mozambique, while FTM's common research framework added thematic focuses. In Uganda and Zambia, new FTM reports and advocacy work were done on Tax & Gender, while FAIR for ALL in Mozambique developed an FTM on Tax & Extractives that will be launched in year 3. Plans for next year also include piloting a new thematic focus on wealth taxation in Nigeria.

Tax evasion and illicit financial flows

Illicit financial flows (IFFs) from Africa's extractive industries remain widespread, as recent reports from IMF and the UN confirmed. The continent loses an annual \$89 billion in IFFs of which an estimated \$40 billion is from the extractive sector alone. Not surprisingly, African regional institutions such as the AU and the Africa Development Bank renewed their commitment to combat tax evasion and IFFs in 2022, during a dialogue forum organised by TJNA, Oxfam and AU Economic and Social Council. The institutions acknowledged the importance of tax justice and domestic resource mobilisation for nutrition and food security financing. One important way to increase revenues is to seal tax loops by improving the implementation of the mining fiscal policies and laws in Africa. At the event, the AU committed to continue its collaboration with TJNA on information sharing and knowledge exchange.

In the Netherlands, tax avoidance is responsible for a significant loss of income for low-income countries. In 2022 alone, €4,700 billion in investments were flowing through the Netherlands, despite the Dutch government insisting that the country is not a tax haven. Too many loopholes in Dutch legislation still make tax avoidance possible. So, in year 2, Tax Justice NL continued to address the issue in the Netherlands, and successfully drew attention in Dutch parliament as well as in a dialogue with the Ministry of Finance about effective measures against tax avoidance. Parliamentary questions were asked several times about the Dutch definition of royalties, with reference to a publication on withholding tax to which SOMO and Tax Justice NL had contributed.

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Transparency International Indonesia (TI Indonesia) decided to focus its work on the seafood and palm oil value chains. Indonesia's Blue Economy policy was the subject of investigations by TI Indonesia into the seafood sector, which resulted in a policy paper with recommendations to the Ministry of Maritime Affairs and Fisheries. Corruption and IFFs are a recurring problem in the palm oil sector. Therefore, TI Indonesia publicly launched its assessment of 50 palm oil companies in the country, inviting parliamentarians, CSOs and the Anti-Corruption Commission as panellists. The result was a large media highlighting the report's conclusion: the combination of weak antigraft policies, lack of transparency, revolving-door politics, and the prevalence of politically exposed persons within companies makes Indonesia's palm oil industry highly prone to corruption. TI Indonesia will organize a seminar for the companies to share their views in year 3 and translate the report into English for Brazilian FAIR for ALL colleagues who have to deal with similar agricultural companies.

Win: taking the tax debate to the UN

In 2022, the African Group of states presented a resolution to the UN General Assembly: create a UN convention on tax. To the great delight of many tax justice organizations across the world, the UNGA adopted the resolution. It's a truly landmark decision that comes after many years of campaigning by CSOs, including FAIR for ALL partners such as TJNA, Oxfam and SOMO. Shifting the global tax reform debate from the OECD to the UN implies a better representation of the Global South in international tax policy making, which until now has been dominated by wealthy (OECD) countries.

One of the results of this rich country-domination was the global minimum tax of 15% for multinationals that the OECD in 2021 agreed on. This tax rate is far too low to benefit e.g., African countries that have corporate income tax rates of between 25 and 30%. In addition, the top-up tax for multinationals that do not pay 15% will largely be collected in the wealthy countries where the multinationals are headquartered. So TJNA and the Global Alliance for Tax Justice (GATJ) launched a campaign to urge African countries to reject the 15% deal.

Yet, when only two countries – Kenya and Nigeria – actually did reject the deal, the tax justice organizations realized that increased South-South cooperation was needed. In their next campaign, they called for a UN-led global forum for international tax cooperation. FAIR for ALL partners influenced policymakers at all levels, including the African Parliamentary Network on Illicit Financial Flows and Taxation, a flagship program for African legislators coordinated by TJNA. This work definitely contributed to the tabling of the African Group resolution and the UN decision, in November 2022, that the future of global tax affairs will more than ever be in the hands of low-and middle-income countries.

Transitioning towards a human economy

The economic context and the growing awareness of the interconnected crises also offer opportunities for change. For example, ensuring more progressive and higher wealth and profit taxes (see case) is seen as one way to finance the costs of several challenges and crises. There is also growing awareness that tackling the climate and inequality crises requires a shift towards beyond-growth economies. An increasing number of governments and institutions are interested in exploring routes towards reaching beyond-growth economies. In year 3, FAIR for ALL will further its thinking about the concept of a human economy, and make use of the changing macro-economic context to push for more progressive and green taxation, and just and sustainable value chain.

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Climate finance

Building on a history of advocating for climate finance globally by the climate movement, in 2022 FAIR for ALL was part of the successful campaign for a Loss and Damage Fund. Now there is an opportunity to leverage our existing work on debt and tax in the climate finance discussion. We aim to better understand how international climate finance flows and how it relates to domestic sources of climate finance. To that end, we were finalizing in Uganda, Nigeria and Vietnam, and will monitor if the climate reparations actually reach the people and communities that are most impacted by the climate crisis. We will remain committed to supporting global and regional international civil society movements to have a stronger voice on climate change. This was a key theme of the Feminist Food Collective (see case pathway 3). Also, the Land Rights Now campaign has amplified indigenous voices in the climate struggle through the [#sheshouldmakethenews](#) campaign, emphasizing the nexus between land inequality and climate change.



FTM Mozambique Launch

PATHWAY 4



**CASE:
CURBING RISING
INEQUALITY
THROUGH WEALTH
AND WINDFALL TAX**



CASE

CURBING RISING
INEQUALITY
THROUGH WEALTH
AND WINDFALL
TAX

The Covid pandemic fuelled inequality. Across the world, people are facing rising energy bills, soaring food prices, and inflation driven by greed, as corporations take advantage of crises like the Ukraine war to drive up costs. Big business in every sector, not just energy, are raking in extremely high and excessive profits. At a time of political and debt crisis, financial reform has become challenging for heavily indebted countries—for example in India, where corporate tax rates have been reduced, and in Pakistan, where indirect taxation has sharply increased—the fiscal justice movement across the globe seized the opportunity to step up the policy agenda for taxing wealth and windfall profits at the national and international level. Here we highlight some examples for how the FAIR for ALL program supported these efforts.



 **Blog post 31st March 2023**
Feminist Food Convening Taking a Collective Leap towards a Feminist Food System | Oxfam International



 **Survival of the Richest | Oxfam International**



 **Survival of the Richest | Oxfam International**

South Asia Alliance for Poverty Eradication (SAAPE) created its first South Asia report on tax and fiscal justice to highlight wealth tax issues in the South Asian context. These findings supported the global Fight Inequality Alliance campaign “It’s time to tax the rich!” and to inform our work on inequality around the annual World Economic Forum in Davos, while SAAPE’s network mobilized the people in Nepal, Bangladesh, India, Sri Lanka and Pakistan. Jointly activists in over 50 countries called on governments to tax the rich. Given how relevant inflation is for the public, people mobilized to show their support. In the Netherlands alone, more than 29.000 people signed the petition. And in this context, during the Civil20 process (C20 - see Pathway 3), PRAKARSA in Indonesia, who was the C20 sherpa, lead the C20 agenda on the unfair South East Asian taxation context, bringing it to the G20’s finance track and to the G20 coordinators from the OECD and UNDP.



CASE

CURBING RISING
INEQUALITY
THROUGH WEALTH
AND WINDFALL
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Big Pharma raked in USD 90 billion in profits with COVID-19 vaccines - SOMO

Furthering the argument for wealth taxation and windfall tax, SOMO, in its report 'Pharma's pandemic profits', exposes the USD 90 billion profits made on vaccines, highlighting once again the problematic use of public funding in the development of medicines and vaccines by the private sector. Its publication was referenced in Dutch parliament, thus contributing to creating awareness and putting important issues on the agendas of policy makers.



Windfall Tax: Oxfam welcomes EU proposal but European countries must up the ambition to rein in corporate profiteering | Oxfam International

At the European level, first successes could be celebrated in the second half of 2022. The European Commission published a package of emergency measures to curb the surge in energy prices, including a windfall tax on energy and fossil fuel companies, which was welcomed, but still more ambition is necessary. We called for a substantial windfall tax on all sectors profiting from multiple crises, and pushing tax rates up drastically for those hoarding the most wealth.



EU Energy Windfall Tax: European countries must aim for 50 – 90 percent rate and not let other profiteering industries off the hook

We notice growing support creating space for new alliances. Oxfam in the Netherlands, along with Millionaires for Humanity and Human Act, formed a coalition. Together, they organized an event called the "Blue Elephant Event", aimed at informing and mobilizing the public and calling on the Dutch government to implement higher wealth taxation. The need for a wealth tax becomes even more evident when considering the potential uses of its revenues during major crises such as climate change, energy shortages, inequality, and biodiversity loss. The program will therefore continue to support (under PW4) efforts on budget monitoring and allocations, and by supporting cross-border alliances to further advocate for fiscal changes across multiple countries, regions, and industries.



5 meter grote blauwe olifant op de Dam als symbool voor extreme ongelijkheid



3. PROGRAM LEVEL ACTIVITIES



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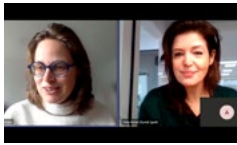
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Our plan in 2022-23 was to embed 'equal partnerships' and 'subsidiarity of key decision-making' further, enriching our governance framework through 1) setting-up the National Fora in all program countries, 2) the establishment of a Global Advisory Board (GAB) and, 3) a Community of Practice (CoP) on Equal Partnership. In Year 2, we did install a GAB and the CoP (see 'Equal Partnerships') but left the National Fora to develop organically in each country.

In furtherance of these goals, below, we report on several program-level activities through the framework of one central question: *how are these activities – project governance, CoPs, radical gender mainstreaming, mutual capacity strengthening, Alliance and Movement building funds, developments in our equals partnership journey – contributing to a balanced and stronger civil society, capable of influencing trade and value chains to be more inclusive, responsible and sustainable?*



Reflections on the consortium and partnership by Irene Keizer, SOMO program manager who was interviewed for the CoP Equal Partnership.

Governance and Management

In 2022-23, the directors of the Consortium Members met in Kenya face-to-face for the first time since pre-covid, to appreciate each other's work, exchange on the quality of our partnership, and discuss our ways of working. The program included a visit to communities in Kajiado and Taita Taveta that we partner with in FAIR for ALL. It was an important moment of engagement, validating perceptions and experiences that strengthened the trust underpinning the consortium. Amongst others, concrete outcomes were to 1) strengthen the collaboration to consolidate and maximize the collective impact by establishing a joint influencing working group, and to 2) deprioritize the national fora as a project vehicle for coordination.

In the year 2 plan we indicated the intention to establish the national forums in all countries. At the steering group we reflected that partners often are part of a wider alliance and operate in existing (international) networks and that these are most relevant for their strength as influencing actors. A project specific platform for the duration of this program would not automatically add value. Instead, this program is better off facilitating and enabling connections based on what works best for partners.

As we learned; this could be through the specific convening of a FAIR for ALL national forum such as in Ghana, where partners decided to create working groups to facilitate further learning from each other. It could also be through the various existing international networks such as the Fight Inequality Alliance, Fair Finance Network, Tax Justice Network, Third World Network, Land Rights Now Alliance, etc. In other cases, it could be through simply being connected in a WhatsApp group: In Uganda partners know to find each other on specific issues but have only met physically as a national forum once in 2022. In other countries, coordination is being facilitated at the organisation level and transcends the project. Going forward, the program will invest in national level coordination through joint learning, such as joint outcome harvesting activities and joint sensemaking of the mid-term review medio 2023.

To embed more strongly the voice of our partners in the central decision-making of the program operation, we have set up the Global Advisory Board, which currently consist of partner representatives from 8 countries. It will provide advice to the Steering Committee on the program Theory of Change and implementation as well as on emerging trends. The Global Advisory Board has indicated they will be putting sustainability strongly on the agenda in the coming years, as well as the ever-increasing impact of decreasing civic space and what this means for multi-country programs like FAIR for ALL.

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Learning and Communities of Practice

The five CoPs—on Civic Space, Mutual Capacity Strengthening, Private Sector Influencing, Women’s Economic Empowerment, and Equal Partnership—focused on expanding their reach and bringing consistency into their operations while addressing specific learning questions. Both membership and CoP steering committees remained fairly consistent; two new representatives joined the steering committee of the capacity strengthening CoP, thus broadening the scope of decision-makers. In year 3, we will combine the steering committees into a single body in order to streamline and foster more interconnections and cross-cutting sessions for the CoPs.

In year 2, CoPs increasingly focused their digital events on cross-cutting issues such as innovative practices in social change, private sector influencing while navigating shrinking civic spaces, and fostering grassroots women’s participation in these processes. Learning through these CoPs took place using a primarily bottom-up approach, with participants and partner organizations shaping the agenda and activities for the members. Additionally, partners in Brazil, Palestine, Uganda, Kenya, and Indonesia shared their experiences and strategies for engaging the private sector and fostering further empowerment for women. These takeaways were broad and were shared to be adjusted to the different socio-political and cultural contexts of the 14 countries.

Gender Mainstreaming

To genuinely tackle gender disparities in agricultural and extractive sectors and address the root causes of gender inequality, the consortium members decided to invest in mainstreaming gender in the program. Learning plays a key role in this ambition, both at a peer-to-peer level and through the abovementioned CoP on Women’s Economic Empowerment. As you can read in the pathway chapters, women’s economic justice is central to the majority of FAIR for ALL activities to improve value chains at scale.

In pathway 1, we focused on raising awareness, strengthening capacities and influencing governments and the private sector to remove barriers for women to participate in value chains. Think of the Indonesian women groups who are recognized by village governments following gender awareness activities. Or the women in Myanmar who joined forces to run their sustainable businesses after trainings based on thorough livelihoods assessments. In Ghana, a multi-stakeholder event led to more fair distributions of farm supplies to women cocoa cooperatives.

In pathway 2, the Makhadzi Feminist Food Convening is a great example of how FAIR for ALL can bring women together to strategize and raise their voice, with the ambitious goal to change the food system. Good examples of influencing work around women’s health rights are the work of Women on Farm Project in South Africa on pesticides, and the successful influencing of a sugar factory in India that agreed to work on women’s safety and health rights.

Most of the influencing work in pathway 3 evolves around preventing women rights violations, delivering opportunities for women economic advancement and participation in trade and value chains. In Vietnam for example, gender issues in the mining sector were shared by the Research Centre for Gender, Family and Environment in Development (CFGED) and acknowledged by multiple stakeholders in the national, regional and international forums. In OPT, FAIR for ALL partners launched an evidence-based roadmap on care work, to influence public policies for unpaid and paid care work. In South Africa, the ‘Call to Action Collective’ set a

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collective mandate, including a clear set of high-level accountability demands, for CSOs that would attend the second Presidential Summit on Gender-Based Violence and Femicide.

Under pathway 4, FAIR for ALL's work on gender responsive budgeting got a boost with the thematic focus on tax and gender in the Fair Tax Monitor. In relation to trade, women groups were part of the many multi-stakeholder dialogues on trade policies that FAIR for ALL partners organized, while FEMNET's advocacy increases opportunities for women in mining and trade value chains to influence the important AfCFTA process. In Kenya, the longitudinal research of Institute for Public Finance provides important entry points for more government investing in women small-scale miners, using the revenues it collects in the mining sector.



[Fair for All-Learning Exchange Visit -Oxfam in Kenya and Oxfam in Vietnam](#)

Mutual capacity strengthening

In year 2, FAIR for ALL welcomed a coordinator for our mutual capacity strengthening (MSC) activities who developed and implemented a strategy to enable exchange of capacities. In November, we launched an inclusive online space for facilitating mutual capacity strengthening, which is hosted on the new [Power to Voices](#) platform. Here, all FAIR for ALL partners find a safe space to interact and exchange knowledge, as well as a one-stop-shop for information related to the program. In addition, a prototype of a partners' capacities databases was developed and will be launched in year 3, and we launched the MSC fund. This fund provided additional funding to two learning exchanges, seven trainings and two convenings, including co-funding of the Asia Inclusive and Responsible Business Forum. Lastly, in collaboration with AACJ, FAIR for ALL designed and deployed a Feminist Influencing Toolkit which will go live in year 3.



The Makhadzi Feminist Food Convening

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 Ajuna Tadeo

Alliance and Movement Funds

In year 2, we launched the Alliances 'Sudden Opportunity' Fund and the Movement Fund. For both funds, we made sure that the target groups have a strong role in the design of the funds as well as in its decision-making. To that end, we established a Fund Advisory Committee, comprising of eight activists from different countries representing work on agriculture and land rights, climate change, feminist activism, movement building, and defending human rights. The activists began meeting online in May 2022, and advising on the design of the funds. In March 2023 an in-person gathering was held in The Hague with several of the fund advisory members. They presented to Oxfam Novib staff on how INGOs and donors can better support activists and social movements. In Amsterdam, a fully-booked and extremely inspiring public event was held with the fund advisory group on [Decolonising Human Rights and Climate Justice](#).



 Anindya Restuviani

The Alliances 'Sudden Opportunity' Fund has a decentralized decision-making structure: each proposal is being reviewed and scored by a minimum of three internal and external reviewers. Although 19 proposals were approved for campaigns mostly located in Africa and contributing to pathways 2 and 4, not all funds could be transferred on time, which led to partners having to pre-finance activities. In the following year, we will carefully evaluate this process and improve it, to avoid partners running unnecessary financial risks.



 Eric Njunguna

Among others, the fund contributed to alliances on climate justice: in particular the [African Climate Caravans activities](#), that toured through the continent in a loud call for climate justice aimed at decision-makers attending COP27. The caravans mobilized more than 165,000 people on the ground and millions online. The fund also supported the '[African Feminist COP27](#)' hosted by FEMNET. In October 2022, over 50 pan-Africanists, ecofeminists, activists, representatives of indigenous and marginalized communities across Africa came together, in a space where women shared their experiences of climate change using the hashtag [#AfricanFeministStories](#), further amplifying the call for Loss and Damage funds.



 Manal Shqair

Another example of a sudden influencing opportunity that received support was civil society in Uganda coming together to discuss the UK export infrastructure loan proposed by the Uganda Ministry of Agriculture, Animal Industry and Fisheries, aimed at benefiting farming communities. Partner [Uganda Agri-business Alliance](#) (UAA) feared that only large exporters would benefit. The fund helped UAA to mobilize farmers, small businesses and horticulture exporters to come together and share their views on the loan. The collective power and potential of civil society became obvious when the government forced UUA to cancel a planned forum minutes before it would start. Still, the alliance grew stronger online, and when a new revolving export facility loan fund was announced, CSOs joined forces to advocate for smaller sized companies to equally benefit from it.



 Muhammed Lamin

Working with the fund advisory committee confirmed the urgent need to innovate Oxfam Novib's systems and processes, in order to effectively reach social movements, and informal (unregistered) groups in particular, with small funds. FAIR for ALL is engaging with participatory grantmakers and social movements to learn from them, and define its complementary role in this space. While this process is ongoing the Movement Fund supported the [All-African Movement Assembly](#), organized by Africans Rising in Tanzania and which brought together more than 600 activists and movements from across Africa and the diaspora. The outcome was a revised version of the [Kilimanjaro Declaration](#) that sets out the priorities of these African social movements and areas of joint work, such as gender justice and climate justice.

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Deepening partnerships

Apart from our journey as a consortium and our lessons on project governance, in year 2 we have implemented several initiatives to learn how to become more authentic partners and enhance our practice of equal partnerships, recognizing the power we have as consortium members in relation to each other and to our partners, as well as the power imbalances. For Oxfam Novib this journey comes together with the organizational trajectory on 'equal partnerships' and the reconceptualizing of its role in the Oxfam confederation.

First, the Key Partnerships Skills e-course and webinar series is offered to all staff and partners. It consists of six different modules that each address one aspect of partnership. All six are linked to specific moments of implementation in the project. For example, in year 2 during our annual planning process, we focused on the topic of shared power and our decision-making practice. We also looked at the principles of equal partnership in project governance as part of the Global Advisory Board launch early 2023.

Secondly, as part of the CoP on Equal Partnership, building on an exploratory study in Year 1 'Partnership & Power: doing partnerships authentically', we have developed a learning journey of several cycles facilitated by a learning partner. The participating country teams are Ghana, Mozambique, South Africa, OPT and Uganda. This journey is set up in collaboration with the Power of Voices program African Activist for Climate Justice (AACJ). The main question is: How can we improve our program impact through learning about more equal and symbiotic, mutually supportive and accountable partnership practices?'

Furthermore, we also deepened our partnership with The Netherlands Ministry of Foreign Affairs. At the country level partners continued their exchanges with NL embassies to various degrees. The engagement is most intensively experienced on moments of civic space urgencies (India, Myanmar, Uganda), a joint agenda such as the Dutch National Action Plan on Business and Human Rights or collective civil society influencing such as around the G20 in Indonesia and India. To deepen the collaboration at the country level we organized 2 joint online meetings (July 2022 and March 2023) to connect partners and embassy colleagues. In some instances, this led to increased interaction, such as in OPT. At the same time, we noticed that Netherlands based MoFA and/or Oxfam Novib staff visiting and facilitating a dialogue at the national level is sometimes a necessary first step, for example, in Brazil, South Africa, and Uganda. We learned that these exchanges support highlighting the value of connecting civil society to what are considered technical economic development programming to bring a systemic change perspective on bilateral tax treaties such as the Dutch double tax treaties in Mozambique and Uganda.

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LESSONS LEARNED

Formulating lessons on a program involving over 100 partners covering 14 different countries, 2 regions, and global work, all while working a broad Theory of Change such as the one for FAIR for ALL (and within their localized contexts) is challenging: commonalities across the program tend to be 'high-level', whereas focused and detailed lessons can result in an endless list. Nonetheless, some highlights after 2-years of implementation:

- **Innovate and adapt to create more meaningful partnerships:** When formulating a program, we create structure and delineation in its design. With its implementation, we create systems of accountability alongside the design. We sometimes lose sight of the purpose of the frameworks we create and risk that in operationalization they become the 'gold standard'. In 2022-23, we reflected on our reporting cycle and decided to innovate on and redesign its format, method and process to enable reporting to be more meaningful to our partners, adding value to their missions and visions. We recognized the need to adapt after reflecting on the function of the National Fora in our project governance and decided to deprioritize it as a vehicle for coordination and, instead, strengthen organizations operating autonomously in various networks and alliances.

We will take this lesson forward in year 3 by continuing to innovate and adapt on the reporting cycle and to invest in creating spaces for solidarity, exchange and sharing such as the mid-term review sense-making regional meetings, outcome harvesting, communities of practice and the mutual capacity strengthening platform.

- **Highlight outcomes at multiple levels and support partners to make links, between different issues and through various forms of organizing:** Reflecting on our Theory of Change and its contribution to systemic change, we learned to emphasize not only contributions towards dismantling the international neo-colonial capitalist economic system but also the contributions to shifting deeply entrenched social and cultural norms in individuals and communities. It is contributions at both the micro and macro level that collectively will challenge power and push for systemic change. In this report we recognized outcomes such as those achieved by the women in Homabay county who shifted gender norms. And also, the work achieved by a broad alliance of organizations and states who saw the resolution for a UN tax convention adopted. It is such outcomes combined that demonstrate the steps that will help bring about change in the world.

We will continue this by highlighting and making the entire spectrum of outcomes visible as well as convening spaces to bridge the divides, following the example of the Makhadzi Feminist Food Convening.

- **Build cross-border connections and multi-directional accountability:** Similar to last year, we noticed that connections don't come lightly but require an investment that leads to more powerful interactions. After getting the program up and running in year 1 and all the activities to 'connect to inspire' in year 2, we observed that generally we could do even better in joint action, joint learning and community-building.

We will address this in year 3 by creating spaces for partners to convene in regional face-to-face meetings to make sense of the mid-term review outcomes, to identify joint action amongst the consortium members and by collectively engaging with the reporting process instead of 'one direction' accountability.

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- **Perseverance is required, as is listening to (feminist) civil society:** Civil society has been clear: change is a long-term process. Investing in change requires long-term, core, flexible funding that sustains social movements and key agents for change. We know—but once more learned—that civil society is challenged more and more to play its watch-dog political role. Civic space is shrinking, core funding for civil society is dwindling and we need perseverance to achieve outcomes. Partners in Nigeria, supported since 2014, succeeded only in 2023 to have the ‘Right to Food’ to be embedded in Nigeria’s laws.

We will continue to advocate for long-term funding and authentic partnerships beyond the timeline of a grant and emphasize the importance to remain in solidarity through the challenges.

CONCLUSION

Prior to drafting this annual report, we asked our partners: “What are your main learnings on FAIR for ALL’s Theory of Change?” We were very happy with their responses, which included exciting reflections as well as a confirmation of both our general Theory of Change and specific influencing strategies. CDD in Mozambique provided an example of a strategy to influence local government officials that went as planned. Convening meetings between small-scale farmers and these officials resulted in a platform where farmers could hold commercial agents accountable for their actions. CDD referred to pathway 2.1 ‘A strengthened civil society supports communities in seeking redress’. Its approach led to the seizure of manipulated scales by traders and subsequent commercial reforms.

Furthermore, as we noted in the first chapter ‘Relevant developments in 2022-23’, it’s encouraging to see how partners increasingly find and use synergies between the different pathways. A choice to strengthen global coalitions that enable CSOs to hold companies to account—and to increase their capacity to improve and monitor laws and norms—is a conscious one. In our supermarket work in pathway 2, we already experience the impact of the new due diligence plans. While we continue to push for due diligence legislation in pathway 3, we also use it to pressure supermarkets to speed up their human rights commitments. This aligns with how we expected to see the interaction of pathways 2 and 3. But we see even more connections. We ‘lift the ceiling’ for companies that are willing to improve their way of doing business under pathway 1, and we push to ensure companies don’t ‘lower the bar’ of norms and values under pathway 2. In this way, we see the work across FAIR for ALL by all of the partners and consortium members feed into the change we want to see. In the pathway chapters many more examples have been included, highlighting the varied and important work that validates our Theory of Change, aimed at changing the systems that perpetuate unfair and unsustainable value chains.

Safia, Farmer in Kenya

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OUTCOMES AND OUTPUTS

The following tables give an overview of the achieved outcomes and realized outputs for the entire FAIR for ALL program in the second year versus the planned year 2 targets.

Note that for planned Year 2 results where it is indicated '0' in the annual plan we had put the remark n/a, because we did not plan this early in the program for impact level results. Moreover, indicator 1.2.7 was added as a new indicator and logically at conception of the program we had not yet set a 5-year target.

Since this program builds on existing partnerships between consortium members and local partners, lobby and advocacy have been ongoing. This means that even in year two, early in the program, with our partners we experienced successes (and setbacks) on our influencing efforts. To allow us to capture these outcomes, we have opted to report annually on outcomes as well as the impact indicators, including year 2.



Holiness Mwadime with AWEIK CEO Hannah Wangombe and Stella Opakas vice chairperson at the Africa Mining Indaba Industry Conference.

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TABLE 1. YEAR 2 ACHIEVED OUTCOMES AGAINST PLAN FOR PATHWAY 1

INDICATORS PATHWAY 1	Planned Year 2	Total
	Result Year 2	
	5-Year Targets	
1) Impact # Alternative business models / more inclusive practices in existing value chains	Planned Year 2	0
	Result Year 2	16
	5-Year Target	49
1.1.1 # women/youth participating in awareness-raising activities on rights (e.g. land rights, labour rights) and/or economic opportunities	Planned Year 2	17,252
	Result Year 2	14,193
	5-Year Target	98,245
1.1.2) # CSOs demonstrating increased expertise in influencing systemic barriers to (women's) economic empowerment	Planned Year 2	60
	Result Year 2	88
	5-Year Target	284
1.1.3) # CSOs demonstrating increased expertise in Monitoring, Evaluation and Learning in their organisation	Planned Year 2	0
	Result Year 2	12
	5-Year Target	44
1.1.4) # CSOs demonstrating increased expertise in Financial management in their organisation	Planned Year 2	0
	Result Year 2	12
	5-Year Target	44
1.1.5) # CSOs demonstrating increased expertise in integrity in their organisation, including prevention of Sexual Exploitation and Abuse and Sexual Harassment	Planned Year 2	0
	Result Year 2	11
	5-Year Target	44
1.2.1) # Cases of private- and/or public sector actors engaged in co-creating and/or promoting alternative business models/practices and/or enabling environment	Planned Year 2	36
	Result Year 2	50
	5-Year Target	143
1.2.2) # Cases of private sector actors implementing alternative business practices	Planned Year 2	10
	Result Year 2	3
	5-Year Target	79
1.2.3) # Influencing efforts by CSOs to promote alternative business models/practices	Planned Year 2	22
	Result Year 2	40
	5-Year Target	338
1.2.4) # CSOs demonstrating increased expertise to co-create alternative business practices with private and public sector-actors	Planned Year 2	13
	Result Year 2	4
	5-Year Target	31
1.2.5) # Cases of shifts in the terms of debate on (primary commodity) value chains and economic development	Planned Year 2	8
	Result Year 2	4
	5-Year Target	40
1.2.6) # Cases of increased space for women and men to organise in alternative business models	Planned Year 2	11
	Result Year 2	23
	5-Year Target	22
1.2.7) # CSOs demonstrating increased expertise on Value chains specific to project	Planned Year 2	0
	Result Year 2	14
	(new)	



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TABLE 2. YEAR 2 ACHIEVED OUTCOMES AGAINST PLAN FOR PATHWAY 2

INDICATORS PATHWAY 2	Planned Year 2	Total
	Result Year 2	
	5-Year Targets	
2A # policy changes in private and/or financial sector actors' corporate accountability in trade and value chains	Planned Year 2	0
	Result Year 2	22
	5-Year Target	102
2B Impact: # practice changes in private and/or financial sector actors' corporate accountability in trade and value chains	Planned Year 2	0
	Result Year 2	62
	5-Year Target	81
2.1.1 # Cases of Coalitions engaged in policy dialogues with private and/or financial sector actors around prevention and/or redress of rights abuses (in a conflict sensitive manner)	Planned Year 2	37
	Result Year 2	78
	5-Year Target	147
2.1.2 # Cases of defenders of (women) rights seeking redress (in risk aware and conflict sensitive manner)	Planned Year 2	181
	Result Year 2	130
	5-Year Target	1,958
2.1.3 # Cases of Coalitions engaged in policy dialogues with private and/or financial sector actors around increasing (women's) access to (productive) resources	Planned Year 2	20
	Result Year 2	19
	5-Year Target	58
2.1.4 # CSOs demonstrating increased expertise in collecting evidence of rights abuses, in supporting communities to seek redress, and/or in bringing this to broader public's attention.	Planned Year 2	6
	Result Year 2	24
	5-Year Target	75
2.1.5 # CSOs/coalitions demonstrating increased expertise to widen or protect civic space for (women) rights defenders (in a conflict sensitive manner)	Planned Year 2	50
	Result Year 2	39
	5-Year Target	117
2.2.1 # Cases of Influential stakeholders endorsing communities in protecting their rights in trade and/or value chains	Planned Year 2	63
	Result Year 2	44
	5-Year Target	1,313
2.2.2a # Women mobilized in southern project countries around protecting communities' rights in trade and/or value chains	Planned Year 2	15,893
	Result Year 2	19,511
	5-Year Target	118,287
2.2.2b # Men mobilized in southern project countries around protecting communities' rights in trade and/or value chains	Planned Year 2	15,893
	Result Year 2	18,956
	5-Year Target	118,287
2.2.3a # Women mobilized in the Netherlands around protecting communities' rights in trade and/or value chains	Planned Year 2	17,580
	Result Year 2	16,752
	5-Year Target	95,100
2.2.3b # Men mobilized in the Netherlands around protecting communities' rights in trade and/or value chains	Planned Year 2	17,580
	Result Year 2	13,240
	5-Year Target	95,100
2.2.4 # CSOs demonstrating increased expertise in holding private/financial sector actors to account	Planned Year 2	63
	Result Year 2	63
	5-Year Target	115
2.2.5 # Cases of increased or protected civic space for coalitions to hold private and financial sector to account for respecting Human Rights in their value chain	Planned Year 2	28
	Result Year 2	31
	5-Year Target	78

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TABLE 3. YEAR 2 ACHIEVED OUTCOMES AGAINST PLAN FOR PATHWAY 3

INDICATORS PATHWAY 3	Planned Year 2	Total
	Result Year 2	5-Year Targets
3A # New (elements in) policies/regulatory frameworks that guarantee human rights in national and global trade and value chains	Planned Year 2	0
	Result Year 2	14
	5-Year Target	62
3B Impact: # Improved enforcement of policies/regulatory frameworks that guarantee human rights in national and global trade and value chains	Planned Year 2	0
	Result Year 2	10
	5-Year Target	42
3.1.1 # Cases of changed (inter)national expectations of whether (inter)national trade and value chains should safeguard peoples' rights, and -if so-how	Planned Year 2	64
	Result Year 2	50
	5-Year Target	51
3.1.2 # CSOs demonstrating increased expertise to influence (inter)national policies, laws and norms on trade and/or value chains	Planned Year 2	132
	Result Year 2	168
	5-Year Target	772
3.1.3 # Influencing efforts by CSOs monitoring the implementation of laws and regulatory frameworks safeguarding peoples' rights in trade and/or value chains	Planned Year 2	63
	Result Year 2	96
	5-Year Target	276
3.1.4 # Cases of increased or protected civic space to influence governments and international institutions on policies, laws and norms around trade and/or value chains	Planned Year 2	19
	Result Year 2	19
	5-Year Target	56
3.2.1 # Influencing efforts by CSOs towards legal protection of people in value chains	Planned Year 2	76
	Result Year 2	59
	5-Year Target	395
3.2.2 # Cases of influential stakeholders endorsing policy asks towards legal protection of people in value chains	Planned Year 2	40
	Result Year 2	85
	5-Year Target	277
3.2.3 # CSOs demonstrating increased expertise to mobilise influential stakeholders towards stronger legal protection of people in value chains	Planned Year 2	52
	Result Year 2	91
	5-Year Target	182
3.2.4a # Women mobilized for ensuring their legal protection in value chains, especially women	Planned Year 2	2,704
	Result Year 2	7,360
	5-Year Target	7,833
3.2.4b # Men mobilized for ensuring their legal protection in value chains, especially women	Planned Year 2	2,704
	Result Year 2	4,931
	5-Year Target	7,833
3.2.5 # Cases of Human rights defenders increasingly managing civic space related risks	Planned Year 2	74
	Result Year 2	57
	5-Year Target	277

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TABLE 4. YEAR 2 ACHIEVED OUTCOMES AGAINST PLAN FOR PATHWAY 4

INDICATORS PATHWAY 4	Planned Year 2	Total
	Result Year 2	5-Year Targets
4A # Policy changes on trade, tax and/or investment	Planned Year 2	0
	Result Year 2	18
	5-Year Target	111
4B # practice changes on trade, tax and/or investment	Planned Year 2	0
	Result Year 2	2
	5-Year Target	84
4C # Cases of governments with more transformative development policy agendas	Planned Year 2	0
	Result Year 2	8
	5-Year Target	47
4.1.1 # CSOs demonstrating increased expertise on transparent, accountable and progressive fiscal, trade and value-chain regulations	Planned Year 2	139
	Result Year 2	241
	5-Year Target	283
4.1.2 # Cases of Coalitions using shared agendas when demanding transparent, accountable and progressive fiscal, trade and value-chain regulations	Planned Year 2	40
	Result Year 2	46
	5-Year Target	509
4.1.3 # CSOs demonstrating increased expertise to mobilize public and influential stakeholders around transparent, accountable and progressive fiscal and trade regulations	Planned Year 2	114
	Result Year 2	108
	5-Year Target	124
4.2.1a # Women organised around domestic tax, trade rules and/or inclusive development (in a safe and conflict sensitive manner)	Planned Year 2	29,323
	Result Year 2	50,788
	5-Year Target	103,140
4.2.1b # Men organised around domestic tax, trade rules and/or inclusive development (in a safe and conflict sensitive manner)	Planned Year 2	29,323
	Result Year 2	45,100
	5-Year Target	103,140
4.2.2 # CSOs demonstrating increased expertise to demand inclusive, transformative development	Planned Year 2	56
	Result Year 2	162
	5-Year Target	187
4.2.3 # Cases of Influential public sector stakeholders endorsing policy asks for inclusive, transformative development	Planned Year 2	53
	Result Year 2	42
	5-Year Target	431
4.2.4 # Cases of increased or protected civic space to influence governments on trade and fiscal reforms	Planned Year 2	18
	Result Year 2	50
	5-Year Target	57

Note that in some contexts, individual civil society actors acted in their individual capacity. If they are demonstrating increased expertise, the results are included in, amongst others, indicator 3.2.3 and 4.2.2. Also note that differences on Year 2 targets compared to the plan are a result of one correction on planning data.

Across the program

The reported results are more or less as planned (outputs) or predicted (outcomes). For Pathway 1 there were fewer outcomes reported than predicted, even though more outputs were reported than planned. The differences are small (10-20%) and acceptable within the context – where we see that in Pathway 1 we have a lot to learn. For Pathways 2 to 4, there were more outcomes reported than predicted. Overall and across the program, there is good progress after the second year of implementation.



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TABLE 5. OUTPUTS REALIZED VERSUS PLANNED YEAR 2

OUTPUT indicators	PATHWAY 1		PATHWAY 2		PATHWAY 3		PATHWAY 4		Total	Total
	PLANNED	REALIZED	PLANNED	REALIZED	PLANNED	REALIZED	PLANNED	REALIZED	PLANNED	REALIZED
# of pieces of evidence	85	108	62	49	67	79	70	51	284	287
# of events organized to make people aware of key issues	69	234	85	64	53	132	52	101	259	531
# of efforts to strengthen the capacity of partner organizations	152	355	62	104	69	61	44	56	327	576
# of cases in which consortium partners supported joint agendas of networks, alliances	40	26	41	33	80	46	64	21	225	126
# cases of support to communities for business model development	25	22	1	0	4	7	3	2	33	31
# of public influencing campaigns implemented	10	12	16	20	21	26	15	23	62	81
# of media efforts undertaken	19	13	27	104	43	149	62	200	151	466
# of lobby and advocacy initiatives or initiatives for building partnerships	77	229	44	47	56	55	64	64	241	395

In the second year the FAIR for ALL program was operating at full speed. Overall we note good progress against planned values by the 4 consortium members the 113 (SCS06) civil society organizations including country-specific offices in 14 countries, two regions and at the international level - and through them with the more than 912 CSOs that are part of the program. Particularly on the evidence-based lobby and advocacy preparatory interventions, such as # pieces of evidence and # events organized to make people aware of key issues, we see that the planned outputs were realized or more. Work on strengthening capacity has picked up in Year 2 as expected. Also on lobby and advocacy outputs such as # media efforts, # public influencing campaigns and supporting communities for business model development we note good progress against targets. Outputs requiring more established and ongoing programming such as building partnerships, supporting joint agendas are notably behind. We will invest extra in progress on these indicators in year 3.



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MOFA CIVIL SOCIETY SECTOR AND PRIVATE SECTOR DEVELOPMENT INDICATORS

The following table present the progress of the FAIR for ALL program on the MoFA civil society strengthening and private sector development basket indicators. The progress is reported following the agreement on the linkages between the FAIR for ALL program specific indicators and the Ministry of Foreign Affairs Strengthening Civil Society and Private Sector Development basket indicators. This methodology of linkages was updated during the Year 1 reporting process. The same methodology has been followed for this Year 2 report.

For some of the indicators the year 2 planned target was indicated with non-applicable (n/a) and is now presented as a zero '0'. For planned Year 2 results where '0' is indicated in the annual plan we had put the remark 'n/a', because we did not plan this early in the program for impact level results.

MOFA SCS BASKET INDICATORS		Year 2
SCS6 # of CSOs included in SPs programmes (up to 2nd tier organizations)*	Planned Year 2	131
	Result Year 2	113
SCS5 # of CSOs with increased Lobby & Advocacy capacities	Planned Year 2	132
	Result Year 2	168
SCS4 # of Advocacy initiatives carried out by CSOs, for, by or with their membership/constituency	Planned Year 2	135
	Result Year 2	177
SCS3 # of Times that CSOs succeed in creating space for CSO demands and positions through agenda setting, influencing the debate and/or creating space to engage.	Planned Year 2	304
	Result Year 2	348
SCS2 # of Laws and policies blocked/ adopted/ improved for sustainable and a development as a result of CSO engagement	Planned Year 2	0
	Result Year 2	22
SCS1 # of Laws and policies for sustainable and inclusive development that are better implemented as a result of CSO engagement	Planned Year 2	0
	Result Year 2	74
MOFA DDE BASKET INDICATORS		Year 2
PSD001 # of companies with a supported plan to invest, trade or provide services (Dutch/non-Dutch; male/female; youth; fragile states)	Planned Year 2	36
	Result Year 2	50
PSD12 # of strengthened (farmer/workers/entrepreneurs/traders) organisations for a sustainable local business climate	Planned Year 2	60
	Result Year 2	88
PSD14 # of legal or policy reforms implemented	Planned Year 2	0
	Result Year 2	40

* Only Oxfam Novib reports in IATI on SCS6

Compared to the annual plan Year 2, the year 2 targets in this report have been adjusted based on the updated linkages of the Fair for All indicators to the basket indicators (July 2022).



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LIST OF ABBREVIATIONS

AACJ	African Activists for Climate Change
AENA	Associação Nacional de Extensão Rural
AfCFTA	African Continental Free Trade Area
AIM	Asian Institute of Management
AMAN	Coalition for Accountability and Integrity
AMDC	African Minerals Development Centre
AMV	African Mining Vision
ASEAN	Association of Southeast Asian Nations
ASM	Artisanal and Small-Scale Mining
ASPPUK	Association for Woman in Small Business
AU	African Union
AWEIK	Association for Women in Energy and Extractives
CAWF	Cambodian Agricultural Workers Federation
CDD	Center for Democracy and Development
CDI	Center for Development and Integration
CETA	Comprehensive Economic and Trade Agreement (EU-Canada)
CFGED	Research Centre for Gender, Family and Environment in Development
CHRAJ	Commission for Human Rights and Administrative Justice
CONTAG	National Confederation of Family Farmers
CONTAR	National Confederation for Rural Workers Union
COP27	2022 United Nations Climate Change Conference or Conference of the Parties
CoPs	Communities of Practice
CPT	Comissão Pastoral da Terra
CSBAG	Civil Society Budget Advocacy Group
CSOs	Civil Society Organizations
DRC	Democratic Republic of the Congo
EAC	East African Community
ESAFF	Eastern and Southern Africa Small-scale Farmers' Forum
EU	European Union
FEMNET	African Women's Development and Communication Network
FNN	Farmer and Nature Net Association
FPAR	Feminist Participatory Action Research
FPIC	Free Prior and Informed Consent
FTM	Fair Tax Monitor
GAB	Global Advisory Board
GATJ	Global Alliance for Tax Justice
GDP	Gross Domestic Product
GDR	General Department of Rubber
HC	Huairou Commission
IATI	International Aid Transparency Initiative
ICMM	International Council on Mining and Metals
IDVO	Sustainable and Responsible Business Initiative
IFFs	Illicit Financial Flows
INGOs	International Non-Governmental Organizations
IPFK	Institute of Public Finance Kenya
IRB	Inclusive and Responsible Business
ISDS	Investor State Dispute Settlements
JSBMs	Just and Sustainable Business Models
KEPSA	Kenya Private Sector Alliance
KPA	Consortium for Agrarian Reform

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MCS	Mutual Capacity Strengthening
MOBI	Ministerial Open Budget Index
MoFA	Ministry of Foreign Affairs
MPA	Movement of Small Farmers of Brazil
NANA	Associação de Apoio ao Desenvolvimento
NAP	National Action Plan on Business and Human Rights
NGOF	NGO Forum on Cambodia
OECD	Organization for Economic Cooperation and Development
OPT	Occupied Palestinian Territory
POBI	Provincial Open Budget Index
PRAKARSA	Society Initiative for State Welfare and Alternative Development
RWDS	Rural Women's Development Society
SAAPE	South Asia Alliance for Poverty Eradication
SADC	Southern African Development Community
SARW	Southern African Resource Watch
SEATINI	Southern and Eastern Africa Trade Information and Negotiations Institute
SMEs	Small and Medium-Sized Enterprises
SOMO	Stichting Onderzoed Multinationale Ondernemingen
SSP	Swayam Shikshan Prayog
SUDECOM	Center for Sustainable Development of Mountainous Communities
TI	Transparency International
TJNA	Tax Justice Network Africa
TTIP	Transatlantic Trade and Investment Partnership
TWN-A	Third World Network Africa
UCOBAC	Uganda Community Based Association for Women and Children's Welfare
VRG	Vietnam Rubber Group
UAA	Uganda Agri-business Alliance
UK	United Kingdom
UN	United Nations
UNDP	United Nations Development Programme
UNGP	UN Guiding Principles on Business and Human Rights
VAT	Value-Added Tax
VATJ	Vietnam Tax Justice Alliance
WFP	Women on Farms Project
WTO	World Trade Organization
WWF	World Wide Fund for Nature



COLOPHON

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