

**LA BENEVOLENCIA**

**Annual Report 2019**

**Radio La Benevolencija**

**Amsterdam**

# LA BENEVOLENCIA

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## Management Report

We have the pleasure to present the Annual Report of Stichting Radio La Benevolencija Humanitarian Tools Foundation, henceforth referred to as RLB or Benevolencija, for the year ending 31 December 2019.

Established in 2002, Benevolencija is a Dutch NGO committed to the empowerment of marginalised social groups affected by ethnocentric or other forms of hate violence. Using a combination of edutainment methodologies and comparative psychological research, RLB's media intervention in the Great Lakes region of Africa is a behaviour change media intervention to embed, in national audiences, knowledge as well as the confidence and skills required to resist the psychological pressures and demagoguery that turn individuals into perpetrators of atrocity. RLB's radio dramas, factual TV and radio documentaries and educational programmes, in combination with grassroots activities, convey this knowledge while simultaneously stimulating best practices of active bystandership - an individual's self-belief in their ability to intervene in any situation in which injustice is done, promoting constructive action.

Regular impact evaluations are conducted to measure the effectiveness of this intervention tool and to develop a methodology that can be used against hate speech worldwide. The work is based on the research of several known genocide and trauma psychology experts. In its European projects, the organisation seeks to apply this methodology in complex media settings, as well as working for "solidarity alliances" with prospective targets of ethno-centric violence and those who want to help them. Expansion in Europe has been driven by the rise of nationalist and xenophobic thinking in the west, inspired by RLB's ideological archetype "La Benevolencija Sarajevo" which, during the Bosnian war, worked to protect and bring to safety members of the city's persecuted minorities.

RLB is registered with the Dutch Chamber of Commerce as a not-for-profit organisation (Stichting/Foundation) and serves a charitable purpose in compliance with its Statutes and is recognised by the Dutch Authorities as a Public Benefit Organisation (ANBI/PBO). It is governed by a Board which is responsible for determining the organisation's strategies and policies. The Director acts on behalf of the Board on the basis of a registered power of attorney.

RLB has three country offices in Rwanda, Burundi and the DRC, each managed by a local Chef de Bureau supervised directly by HQ. The core staff at Amsterdam HQ oversee programme development and oversight, monitoring and evaluation, fundraising and representation as well as exercising financial and administrative control. The field offices undertake the implementation of media and outreach campaigns targeting the local and regional populations.

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## **Covid-19**

At the time of compiling the Annual Accounts 2019, the Covid-19 outbreak, which started in early 2020, has become a global pandemic with grave implications for the health of populations, world economy and society in general. Although containment and preventative measures put in place by countries have met with varying degrees of success, a great deal of uncertainty still prevails over the long-term consequences of the virus. La Benevolencija operations in Europe and Africa have been affected by national directives on COVID-19 (travel restrictions, border closures, quarantine, etc.) and it is possible that there will be an impact on the result of the organisation for 2020.

## **Looking back at 2019**

The emerging socio-political context of the African Great Lakes region over 2019, at both the national and regional level, continued to be a troubled one. Regional integration was far from a reality primarily due to the power struggle between the different countries of the East African region and the perceived or real destabilisation efforts through indirect support of rival rebel forces. The Burundian context, from October 2019 onwards, was dominated by the spectre of the 2020 elections and hate speech, between political parties and against Rwandans and Congolese as well, proliferated. The relationship between Burundi and Rwanda remained fragile, with each country accusing the other not only of violating the integrity of its territory to sponsor attacks and commit acts of sabotage, but also of supporting armed groups hostile to its neighbour. Tensions persisted in eastern DRC, particularly in North and South Kivu, and were maintained by intermittent massacres of civilian populations and the presence of various military groups that continue to control certain areas. These conflicts and clashes have taken on regional ramifications leading to large-scale and continual displacement of populations, repeated abuses and massacres, exacerbated by severe untreated trauma, and have reinforced the sense of mistrust and suspicion between communities held hostage by the various parties to the conflict, causing fear, identity denial and hatred.

In this context of chronic insecurity, La Benevolencija launched the second 4-year phase of the regional Media for Dialogue (M4D2) project in July 2019, targeting cross-border areas of Rwanda, Burundi and Eastern DRC, with the aim of addressing the consequences of political crises and manipulation that lead to displacements and refugees; Countering identity-based manipulation by different actors; initiating dialogue to mitigate the high levels of mistrust between groups within the populations, and focusing on historical trauma as a reinforcing trigger for (re)new(ed) conflicts. The DRC country offices became the operational hub with the erstwhile DRC radio drama, Kumbuka Kesho, (Remember tomorrow) taking on the mantle of regional soap opera serving as an edutainment vehicle for regional peace-building and sensitisation. It also became the focal point of a factual media platform – Maoni Yako – addressing topical governance, security and stabilisation issues aimed at increasing media pluralism, objectivity and information quality.

In Burundi, support for media houses and journalists was stepped up, ahead of the 2020 elections, inter alia, to increase the quality and trustworthiness of information disseminated as well as to bolster the media apparatus for monitoring and countering elections-related hate-speech. The organisation found itself

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navigated between opposing fronts given its position of the main vector of funding from European donors for independent Burundian media while simultaneously resisting the political pressure on INGOs to divulge information on the ethnic background of its staff members.

In Rwanda, the funding horizon for Benevolencija's flagship radio drama, Musekweya, remained stable with continued funding from Swedish SIDA under the lead of Britain's Aegis Trust. However, the need for sustainability prompted a new partnership with a Rwandan organisation, Community-Based Sociotherapy Rwanda, and a joint application for European Instrument for Democracy and Human Rights (EIDHR) funding proved successful assuring continuity of Musekweya and ancillary grassroots operations for a 12-month period starting from July 2020.

In Europe, RLB's educational podcast project supporting Roma self-empowerment came to an end. At the same time, a rising sense of crisis and a reawakening of right-wing authoritarianism in a Europe struggling with radicalization in the face of refugee flows and economic woes exposed a need for countering measures. The organisation's 4-year fund-raising efforts to use the medium of gaming in ways similar to the successful modus operandi of its African projects finally came to fruition: the European Union awarded the consortium consisting of La Benevolencija as project lead and 4 other European project partners, CESIE (Italy), Visual World Foundation (Hungary), Plattelandsjongeren (APJW-NL) and game producer Grendel Games (NL), a grant for an intervention in the field of online gaming.

## Implementation of projects

Alongside the continued implementation of ongoing programmes, 2019 saw the close of some projects as well as funding committed for new projects. An overview of regional and national projects undertaken during 2019 is provided below:

### I. PROJECTS IN AFRICA

#### A. Great Lakes Region

The Embassy of the Netherlands in Kigali (EKN) plays a significant role in supporting conflict-reduction, peace-building and stabilisation initiatives in the Great Lakes of Africa. It is in the framework of these initiatives that the first and second phases of Radio La Benevolencija's regional programme 'Media for Dialogue (M4D) in Rwanda, Burundi and Eastern DRC was funded, commencing from 2015.

#### **Media for Dialogue Project Phase 1 (EKN M4D, January 2015 – March 2019) – funded by Embassy of the Kingdom of the Netherlands (EKN), Rwanda**

The 4-year regional programme, entitled "*Media for Dialogue against Hate Speech and for promoting Inclusiveness*" in Rwanda, Burundi and Eastern DRC, came to a close at the end of March 2019. The M4D project developed a media and grassroots behaviour change campaign aimed at sensitising target groups to recognise and resist the psycho-social drivers of conflict, such as, identity-based manipulation, ethnic stereotyping, scapegoating, hate speech and incitement to violence, at the national and regional level. The

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achieved results have shown an increase in knowledge and awareness in the target populations, grassroots networks have been built and spaces opened for cross-border dialogue and exchange. The shifts in attitudes and practice as well as the emergence of a critical consciousness in the youth are a positive step towards stabilization efforts in the region as it shows a growing capacity and inclination, among targeted populations, for deconstructing and combating negative perceptions of the other, rebuilding trust within and across borders, and facilitate locally-owned solutions, through the pursuit of democratic values and peaceful leadership.

## **Media for Dialogue Project Phase 2 (EKN M4D 2, July 2019 – June 2023) – funded by Embassy of the Kingdom of the Netherlands (EKN), Rwanda**

In recognition of the need to continue the work under the Media for Dialogue Project Phase 1, the Dutch Embassy approved a second 4-year phase of the project from July 2019.

The second phase of the M4D project, which commenced in July 2019, builds on the work done, during the first phase, on the sensitisation on the main drivers of conflict deriving from the psychological and socio-political dynamics in the Great Lakes region over 2015 -2019, with a specific focus on the forced or spontaneous movement of people. The new phase of the regional M4D project places emphasis on the trans-border aspect of identity conflicts and outcomes /activities have been designed to ensure that addressing the multiple identity issue is a cross-cutting factor in each of them. Project implementation will take place in the Volcano and Rusizi region of the Great Lakes because of their history of conflict as well as the high concentration of displaced and migrant populations. Activities undertaken in the six-month inception (July-Dec 2019) have prepared the groundwork necessary for the implementation of this project, namely:

- A regional fictional media campaign - Kumbuka Kesho – regional radio drama with national spin-offs from 2020
- A factual media platform – Maoni Yako – addressing topical governance, security and stabilisation issues aimed at increasing media pluralism, objectivity and information quality
- A network of Congolese, Burundian and Rwandan journalists trained in non-partisan reporting and coverage facilitating collaboration with media houses from the three countries
- A social media platform for dissemination and monitoring of existing outputs
- A complementary outreach campaign designed to generate community engagement
- A partnership component to promote media advocacy and facilitate discussion and result-sharing

## **B. Burundi**

### **Media Support Project (EKN BUR Media Support III, July 2019 – June 2021): funded by EKN Burundi and Swiss DDC**

The 36-month Media Support Project (MS), entitled *Disseminating facts, enhancing synergies and rebuilding trust through Burundian media*, by Radio La Benevolencija (RLB) in partnership with RNW Media (RNW), continued in 2019 with joint funding from EKN Burundi and Swiss DDC. The first 15 months of the MS project (April 2018 – June 2019), including a 3-month no-cost extension, were funded solely by the

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Dutch donor, EKN Burundi. In May 2019, the proposal was adapted after the agreement of Cooperation Suisse to jointly support the MS project for the remaining period of two years - July 2019 to June 2021.

The objectives of the project primarily facilitate the production of, and access to, information aimed at reducing social, political and ethnic polarization, and building resilience in Burundian citizens against misinformation, manipulation and incitement, in particular, dangerous and hate speech. Working within the established framework of providing structural and editorial support to independent media houses, this project continued to support journalists and media houses in the production and dissemination of factual, verified and trustworthy information enabling citizens to make informed choices. Over the course of 2019, the following activities were undertaken:

- Monthly structural support (i.e., part-coverage of operational costs and salaries) for four media houses, with two additional media houses included from July 2019
- Weekly editorial support to newsrooms through in-situ coaching and guidance on deontology and broadcasting standards
- Ongoing training and coaching of journalists on hate speech, social media and gender mainstreaming
- Monthly synergy co-production sessions with all 6 broadcasters for the dissemination of factual and trustworthy information
- Online activities and community debates undertaken by Yaga (supported by RNW Media).
- 'Motion design' animation techniques by RNW Media as a sensitisation tool, as well as the use of Yagadécodeur and Twittoscopie to monitor hate speech occurrences on social media.
- Offline Debates - Tuyage Twese (*let's talk together*) - took place in the provinces of Rumonge, Gitega and Ngozi in order to give a voice to young people who do not necessarily have access to the Internet.
- Production and broadcast of media outputs - fictional sketches (Sorongora) and factual magazines (Banza Wibaze) to counter hate and dangerous speech; and not least, accompanying anti-hate speech chronicles broadcast by partner medias.

## **Burundi History Project (EKB BUR Media Support, November 2018 – December 2020) – funded by the Embassy of the Kingdom of Belgium (EKB) in Burundi**

Approved in 2018 for a period of 26 months, the project entitled '*Du passé composé au futur simple, l'urgence de dialoguer sur notre histoire*', could only commence from January 2019 given the enforced closure of the Burundi Mission over Oct-Dec 2018. This project is aimed at supporting communication platforms (private, conventional and new media), in order to promote a better understanding of past conflicts among new generations of Burundians, and increase citizen participation in the reconciliation and peace-building process, based on a factual reading of the past. Following scoping exercises, relating to identification of local partners, possible activity strands and message development, field activities commenced from February 2019 beginning with qualitative research on the communication needs of young people on the history of Burundi in collaboration with IRSD and Hope University. 2 trainings were held for journalists on the transmission of historical data. Based on the findings of the research, themes of media debates, outputs and messages of the radio drama, Murikira Ukuri, were adapted and broadcast.

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## **ARC Burundi Nyubahiriza (ARC BUR, July 2017 – December 2020) – funded by the Consortium of Oxfam Novib, CARE and Impunity Watch**

The multi-annual Nyubahiriza (Respect Me) project activities within the framework of ARC (Addressing Root Causes) aim at increasing resilience against political and identity-based manipulation, discouraging recruitment into armed groups or other violent behaviour, countering hate speech, and exposing youth to alternative and aspirational role models. This is facilitated through the production and broadcast of a radio program targeting model authorities (Aranyubaka – Inspire me) willing to discuss issue with youth audiences, televised documentary portraits of youth who have transformed their lives despite violence, exclusion and poverty (Barashoboye – They succeeded), and through an online platform (Myuge iki – What to say) combating hate and dangerous speech. In addition, public screenings of the documentaries were held in interior communities to increase awareness among youth and promote debate. By the end of 2019, activity implementation was on track despite enforced office closures and the following milestones were achieved by December 2019:

- Aranyubaka: 31 episodes were produced and broadcast on 7 radios. The total target is 36 episodes.
- Mvuge iki: the online platform targeting Burundian youth amassed nearly 500 subscribers and 230,000 views by the end of the year.
- Barashoboye: Over 2019, 14 (out of a total of 16) documentary testimonies of youth, were produced and televised.
- 964 public screenings and debates of the documentaries were held in 70 communities

## **C. Rwanda**

### **Education for Sustainable Peace in Rwanda (AEGIS ESPR, July 2017 - June 2019) – funded by AEGIS Trust/SIDA**

ESPR, the successor to the Rwanda Peace Education Programme (RPEP), which originally began in July 2016, was granted a 12-month costed extension in July 2019. Together with Aegis Trust, talks with SIDA have led to a second 12-month costed extension of the ESPR project, which was due to end on 30 June 2020, for a total sum of GBP 138.465 (€ 152.232) covering the period from July 2020 – June 2021. The contribution of Benevolencija to this project comprises the amplification of peace messages, including the continuum of violence, through with the production and broadcast of the radio drama, Musekweya and the organisation of listening clubs, field events and focus groups. By the end of December 2019, 250 episodes of the radio drama had been produced and broadcast, 24 field events/listener sessions and 24 focus groups conducted. In 2019, radio drama messaging was adapted to lay emphasis on the effects of unresolved trauma, intergenerational transmission and historical legacies on reconciliation.

## **D. DRC**

In addition to serving as the focal point for the regional M4D2 project, La Benevolencija DRC office entered into a partnership with the Consortium comprising IOM, Cordaid, PAX and VNG-International for the Integrated Stabilization and Peace of Eastern DRC (CISPE) project to facilitate a short-term communication campaign disseminating the key results of their project in two phases funded by two consortium partners, IOM and CORDAID, respectively. The activities, comprising capacity-building of local journalists and awareness-raising radio co-productions commenced from Jan 2019 and came to a close in November 2019.



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**Usulama Wetu (Our Security) Phase 1 & 2: December 2018 – October 2019 – funded by IOM and Cordaid:** Activities commenced from January 2019 and entailed an awareness-raising Campaign facilitated through radio sketches and radio co-productions in public debate and magazines formats. Since the CISPE program aimed to contribute to the improvement of the security and the overall stabilization of the areas of intervention including the Territory of Rutshuru, Masisi and Nyiragongo in North Kivu and the Territory of Irumu, Mahagi, Djugu and Aru in Ituri, Benevolencija identified the messages and radio partners relevant for the targeted zones. By the end of June, 20 sketches were designed, produced and broadcast weekly on 7 radio partners and a total of 21 magazines were produced and broadcast on the 7 radio stations. The IOM-funded phase of the campaign came to an end in June 2019. Phase 2 of the campaign was re-launched for two months from September to October 2019, with funding from another consortium partner, Cordaid, and targeting the same territories. This phase saw the production and broadcast of additional 10 sketches/spots as well as the training of journalists which led to 14 radio debates being broadcast on radio stations, elaborating key CISPE results relating to security, cohesion and stabilisation. The campaign was rounded off with a press conference assess the approaches and methodologies of all project partners, garner lessons learned, and not least, maximize the value of these first experiences and strengthen the work done by a small network of journalists and media in both provinces.

## II. PROJECTS IN EUROPE

Since the end of 2018, RLB has been focusing on expanding its operations to Europe. EU grants were written for the financing of projects which bring the evaluated “inoculation” methodology used in its African projects, to create resilience to incitement in a European audience that is vulnerable to radicalization. In 2019, one of these grant proposals, the *Generating Awareness to Mitigate Extremism and Radicalisation* (GAMER) project, was formally approved and commenced activity intervention in late 2019.

### **The GAMER project: November 2019 – October 2021 - funded by the European Union (EuropeAid)**

This project aims to prevent online radicalization by providing “resilience know-how” and triggering critical thinking, through a bespoke online gaming tool reaching a resistant target audience of young adults (18-35 yrs), in targeted countries (Hungary, The Netherlands and Italy). It involves the production of an online game that appeals to a radicalized target audience not generally reached by counter-radicalization projects, by targeting the online gaming environment (total audience worldwide: ca. 2.5 Billion users). To pro-actively engage this audience with the game it produces, the project sets up a network of disseminators (“Active Bystanders”) who get trained in de-radicalization methods and enter the most popular gaming websites, chatrooms and discussion platforms, looking for vulnerable individuals in order to make them play the game and refer them subtly to EXIT organizations that support de-radicalization. The project partners with 4 organizations in Europe, CESIE (Italy), Visual World Foundation (Hungary), Plattelandsjongeren (APJW-NL) and game producer Grendel Games (NL). RLB, as project lead, sets the Campaign Strategy and the parameters of the game, leads the de-radicalization research on which the game is based, and determines the strategy for its dissemination, the impact evaluation methodology and, most importantly, the messaging. The Campaign strategy has recently been evaluated by experts in de-radicalization, marketing, gaming and behaviour change. Partners lead on specific inputs – the Hungarian partners, on the

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methodology of the set-up of the AB network; the Italian partners are in charge of the AB the training curriculum, the NL field partner leads the recruitment of ABs while the major partner, Grendel Games, produces the actual game. At the time of writing, all cut scene scripts of the game have been completed, and the first two scenes have been produced. The game will enter the online market as a purely entertaining game in May-June of 2021, and its impact will be tested from then on until November 2021.

## Donors

The commitment and support of all our donors and partners continues to facilitate the development of Benevolencija's intervention methodology as well as the media, grassroots, education and research outputs, thereby enabling the organization to further its peace building and atrocity prevention agenda. Benevolencija's operations in 2019 were made possible with the support of the following donors:

- Aegis Trust/Swedish International Development Cooperation Agency (AEGIS/SIDA)
- ARC Consortium of Oxfam Novib (ON), CARE Netherlands (CARE NL) & Impunity Watch/ The Dutch Ministry of Foreign Affairs
- Cooperation Suisse (DDC)
- Cordaid
- Embassy of the Kingdom of the Netherlands in Bujumbura (EKN Burundi)
- Embassy of the Kingdom of the Netherlands in Kigali (EKN Rwanda)
- Embassy of the Kingdom of Belgium in Burundi
- European Union
- International Organisation for Migration (IOM)/CISPE Consortium

Benevolencija is deeply grateful for the generosity of our donors and their engagement in our work which makes possible the empowerment and inclusion of the marginalised and vulnerable.

## Continuity and Acquisition of new contracts

Efforts were made throughout 2019 for the acquisition of new contracts to ensure continuity of the Benevolencija programme methodology. With the Media for Dialogue (EKN M4D) completed in March 2019, a proposal for continuation of this project was submitted and funding for the second phase of the M4D project (EKN M4D 2) was approved for a sum of € 5.655.015 (€ 5.760.225, including available contingency funds) for four years (July 2019 – June 2023). The project will be implemented regionally in Rwanda, Burundi and Eastern DRC. The award of this grant ensures the sustainability of Benevolencija and its field offices until 2023.

The continuation of the Media Support project (2018-2019) in Burundi beyond 2019 was ensured by co-funding made available by EKN Burundi and the Swiss DDC (Direction du développement et de la coopération) in June 2019. Both donors agreed to co-fund the Media Support project (EKN BUR/SUISSE DDC

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Media Support) for an additional period of two years (July 2019 - June 2021) for the total sum of € 1.851.917 (including partner share RNW of € 223.549 and available contingency funds).

Despite the impact of the Coronavirus pandemic on planned activities and donor funding, efforts were stepped up to ensure funding for national and regional projects. In July 2020, RLB was approached by the EU Delegation in Burundi to respond to a closed call for proposals for 'Strengthening Burundian Media to Uphold Democratization Processes, Reconciliation, and the Rule of Law' in a consortium with Fondation Hirondelle. A proposal for this call was submitted jointly in September 2020, with RLB as lead partner, for a total sum of € 1.085.909 and is currently under negotiation.

In Rwanda, in partnership with Community-Based Sociotherapy (CBS), a local Rwandan NGO, a proposal submitted to EIDHR (EU) for a total sum of € 350.000 was approved in December 2019 and activity implementation was only given the go-ahead from 1 July 2020 because of the COVID-19 constraints. RLB's share, as implementing partner, of the EIDHR grant will amount to € 142.479 for a 10-month period. Furthermore, a concept note submitted in June 2020 to UKAID in partnership with CBS (as lead applicant) was cleared for the final proposal stage. In September 2020, the final proposal was submitted and if awarded will mean a total value of GBP 578.202 (€ 635.690) for RLB for a period of 4 years.

Initiated and lead by Italian NGO CSC, with partners in Austria (Die Berater), Greece (KMOP), the Netherlands and Belgium (Textgain), RLB was asked to join the COMMIT (COMMunication campaign against exTremism and radicalisation) project as the Dutch partner, based on word-of-mouth generated by the GAMER project, with a total share in the project of € 115.595 for the period covering from 15 June 2020 to 31 December 2021. The project consists of a training module involving research in three project countries, to be followed by work in schools and social networks with young people, in order to co-create 3 campaigns in each of the partner countries that counter radicalization. RLB is in charge of research using focus groups in the Netherlands, the presentation and implementation of methodologies to be used in these campaigns, training the trainers in the methodologies suggested, and in turn implement other methodologies suggested by partners when appropriate.

Efforts are also being made to seek funding for a continuation of the Roma self-empowerment program with SDM, IHRA and OSIFE. The intent is to enlarge the scope of the programme's podcasts and teaching activity and stimulate the use of the materials hitherto produced.

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Table 1 gives an overview of the budget portion of the funds which were committed up to the date of this annual report of financial year 2019.

**Table 1**

Committed funds up to date annual report	Country	Project period	Duration (months)	Total Amount (€)	Budget portion until 2017 (€)	Budget portion 2018 (€)	Budget portion 2019 (€)	Budget portion 2020 (€)	Budget portion 2021 (€)
EKN M4D	BUR, DRC and RWA	01/15 – 03/19	36	4.846.632	3.141.574	1.306.376	398.682		
EKN M4D 2	BUR, DRC and RWA	07/19 - 06/23	48	5.655.015			358.321	958.417	1.516.449
IHRA- Roma Project	NL	01/16 – 10/18	24	60.000	40.086	19.914			
OSI- Roma Project	NL	12/15 – 11/17	24	89.572	80.472	9.100			
SDM- Roma Project s	NL	01/17 – 12/17	12	35.000	22.715	12.285			
AEGIS_ESPR	RWA	07/16 – 06/20	48	634.245	190.126	191.292	201.787	51.040	
AEGIS_ESPR Yr5	RWA	07/20 – 06/21	12	152.222				76.111	76.111
Girl Effect Y2	RWA	11/17 - 10/18	12	28.313	10.821	17.492			
ARC_BUR	BUR	01/17 – 12/20	48	262.620	13.877	53.031	116.232	79.480	
EKN BUR Media Support III Y1	BUR	04/18 - 06/19	12	664.132		355.987	308.145		
EKN BUR/ SUISSE DDC Media Support III Y2+Y3	BUR	07/19 - 06/21	24	1.567.240			383.491	689.323	494.426
EKB BUR Media Support	BUR	11/18 – 12/20	26	666.757		1.756	159.803	277.733	125.000
SUISSE-DDC Media Support	BUR	04/19 - 10/19	6	100.438			100.438		
IOM – CISPE campaign	DRC	01/19 - 06/19	6	54.998			54.998		
CORDAID – CISPE campaign	DRC	09/19 – 10/19	2	43.597			43.597		
EU – GAMER, RLB share	NL	11/19 – 10/21	24	225.091			16.363	124.538	84.190
EU – GAMER, partners share	NL, IT and HU	11/19 – 10/21	24	764.687			764.687		
EU – COMMIT	NL	06/20 – 12/21	18	115.595				24.500	91.095
						<b>1.967.233</b>	<b>2.906.544</b>	<b>2.281.142</b>	<b>2.387.271</b>

Note: Total amounts mentioned do not include available contingency funds.

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## Realisation of Income and Expenditure in 2019

The result for the year 2019, amounting to minus € 19.312, has been deducted from the general reserve of € 690 as at 31 December 2018. This resulted in a negative balance of the general reserve of € 18.622 at 31 December 2019. Table 2 gives an overview of the income and expenditure in 2019.

**Table 2**

	Budget 2019 (€)	2019 (€)	2018 (€)
<b>Income</b>	2.451.000	2.922.112	1.993.773
<b>Expenditure</b>			
Human Resources	850.000	711.771	730.128
Operating expenses	1.581.000	2.222.394	1.239.886
Financial expenses	20.000	7.259	4.219
<b>Total expenditure</b>	2.451.000	2.941.424	1.974.233
<b>Result</b>	---	(19.312)	19.540

The actual income and total expenditure in 2019 were higher compared to the budget 2019, because the awarded GAMER grant was only formally approved in November 2019 and therefore not taken into account in the 2019 budget. The significant higher operating expenses – in relation to the budget 2019 – were partially compensated by less human resources and financial expenses. As a result, the reported total expenditures were € 490.424 higher. The reported income was € 471.112 higher and therefore not sufficient to close financial year 2019 in black figures. The main reason for this was that the continuation of the M4D project officially commenced on 1 July 2019 but full activity implementation, especially grassroots, could only start end September 2019 when the funds were received. In the budget 2019 the M4D phase 2 was planned to start from 1 April 2019 onwards, whereas this project started officially start on 1 July. The deficit of € 19.312 is mainly caused by this 3 month delay where there were insufficient funds to cover operational costs. Benevolencija will follow up with the donor regarding the delay being the main cause of this deficit.

Benevolencija employed 22.4 staff members (in FTEs), whereas in the previous year, 23.4 staff members (in FTEs) were employed. Staffing at HQ remains a continual challenge and plans to secure organisational funding, independent of project funding, from donors to facilitate operations have not materialised.

The total operating costs show an increase compared to the financial year 2018. The suspension of operations in Burundi in the last three months of 2018, and minimizing activities around the elections period in DRC, caused a drop in the costs for services and production and (other) operational costs in the 4<sup>th</sup> quarter of 2018 and were carried over to the beginning of 2019. The activities around the finalisation of the M4D phase 1 program also contributed to an increase of operating expenses. Combined, the operational costs show an increase of € 218.000.

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## Budget 2019 and 2020

The budgets for the financial years 2019 and 2020 are shown in table 3.

Table 3

	Budget 2019 (€)	Original Budget 2020 (€)	Revised Budget 2020(€)
<b>Income</b>			
Donor contributions	2.451.000	2.654.000	2.281.000
<b>Total income</b>	2.451.000	2.654.000	2.281.000
<b>Expenditure</b>			
Human Resources	850.000	848.000	739.000
Travel and transport	250.000	215.000	96.000
Services and production (incl. broadcasting, audit and evaluation)	850.000	1.256.000	1.189.000
Operational costs (incl. capital items)	406.000	214.000	150.000
Other operating expenses	75.000	130.000	107.000
<b>Total expenditure</b>	2.431.000	2.663.000	2.281.000
Operating result	20.000	(9.000)	--
Financial expenses	20.000	20.000	--
<b>Result</b>	--	(29.000)	--


In December 2019 the Board approved a 2020 Budget where the donor contributions were budgeted on a level of € 2.654.000. For 2020, it was deemed necessary to invest in human resource capacity which would improve the functioning of the organisation and enable the organisation to develop further. Inevitably the December 2019 budget planning for 2020 resulted in a deficit of € 29.000, as reflected in the Original Budget 2020 in table 3.

Taking the current situation into account projections of the impact of the Coronavirus pandemic and revisions made to the budgets of running projects have led to a revision of the donor contributions 2020 to the amount of € 2.281.000 (see Table 1). The budgeted expenditure for 2020 have been adjusted likewise and amount to a total of € 2.281.000. The Revised Budget 2020 and the latest projections both show that result over financial year 2020 will be nil.

The pandemic will inevitably continue having impact on donor funding and planned activities in 2021 and further.

Amsterdam, 19 February 2021

G.E. Weiss, director



# LA BENEVOLENCIJA

## Report from the Board

The board had four formal meetings in 2019, discussing overall strategy, communication strategy, human resources, staff security, risk management and financial sustainability. In a meeting on 17 October 2019, the board reviewed the 2018 annual report.

The Board agrees with the 2019 Management Report and expresses its admiration for the work done by the staff both at HQ and in the country operations.

In the context of increasing tensions in the African Great Lakes, both at the national and regional level, La Benevolencija launched the second 4-year phase of the regional Media for Dialogue (M4D2) project in July 2019, targeting cross-border areas of Rwanda, Burundi and Eastern DRC, with the aim of addressing the consequences of political crises and manipulation that lead to displacements and refugees. In 2019, the tensions in the region have again intensified.

This year, the wish to use RLB's expertise to expand its operations to Europe, materialized in a successful bid for an EU grant. The G.A.M.E.R project will test the evaluated "inoculation" methodology used in the African projects in a gaming environment of young European audiences vulnerable to radicalization.

Despite (or due to) the numerous activities of RLB in 2019, the HQ is still struggling with severe understaffing. In parallel with the ongoing creation of a strategic plan, using methodology provided by Fisher Brown Associates, the Board started an internal review of the staffing situation and the requirements for a sustainable future.

Since the current sources of project financing do not cover headquarters staffing at a level required for the proper functioning and development of the organization, it necessitated the development of a separate PR, communication and fundraising strategy. The development of the new website slowed down due to the workload of the HQ staff members, but the launch is to be expected before the end of 2020.

At the time of writing, the world has taken a turn no one could expect. The COVID 19 pandemic has affected all of us and, while its impact on the year 2020 is becoming clearer day-by-day, it is still difficult to predict what the year 2021 will bring. The Board together with the Director is alert to the new developments in order to be able to react with agility and adequacy, if needed.

Meanwhile, the commitment of management and staff give confidence in the future of Radio La Benevolencija. All staff members are warmly thanked for their contribution.

Amsterdam, 19 February 2021

A.J.E. van Hoek, N.W. van Houte, H.K. Hummel, S.M. Cleveringa

F.P. Sneijder (Treasurer), authorized to sign on behalf of the Board

# LA BENEVOLENCIA

## Financial statements



# LA BENEVOLENCIA

Stichting Radio La Benevolencija, Amsterdam

## Balance sheet as at 31 December 2019

		<u>31-12-2019</u>	<u>31-12-2018</u>
		€	€
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
<i>Tangible fixed assets</i>			
Office rebuilding	(1)	2.276	11.374
<b>CURRENT ASSETS</b>			
<i>Receivables</i>			
Debtors	(2)	1.258	2.178
Taxes	(3)	7.949	5.716
Receivables, prepayments and accrued income	(4)	<u>24.670</u>	<u>50.012</u>
		33.877	57.906
<i>Cash</i>	(5)	1.430.714	856.313
<b>Total</b>		<u>1.466.867</u>	<u>925.593</u>

# LA BENEVOLENCIA

		<u>31-12-2019</u>	<u>31-12-2018</u>
		€	€
<b><u>RESERVES AND LIABILITIES</u></b>			
<b>RESERVES</b>			
General reserve	(6)	(18.622)	690
<b>LIABILITIES</b>			
Loan	(7)	--	3.236
<b>CURRENT LIABILITIES</b>			
Taxes	(8)	7.627	6.616
Grants	(9)	883.614	781.184
Current liabilities, accruals and deferred income	(10)	<u>594.248</u>	<u>133.867</u>
		1.485.489	921.667
<b>Total</b>		<u><u>1.466.867</u></u>	<u><u>925.593</u></u>

# LA BENEVOLENCIA

Stichting Radio La Benevolencia, Amsterdam

## Statement of income and expenditure 2019

		<b>Budget 2019</b>	<b>2019</b>	<b>2018</b>
		<b>€</b>	<b>€</b>	<b>€</b>
<b>INCOME</b>				
Donor contributions	(11)	2.451.000	2.906.544	1.967.233
Rent income			13.296	12.756
Financial income			2.272	13.784
Other income			--	--
<b>Total income</b>		<b>2.451.000</b>	<b>2.922.112</b>	<b>1.993.773</b>
<b>EXPENDITURE</b>				
Human Resources	(12)	850.000	711.771	730.128
Operating expenses	(13)	1.581.000	2.222.394	1.239.886
Financial expenses	(14)	20.000	7.259	4.219
<b>Total expenditure</b>		<b>2.451.000</b>	<b>2.941.424</b>	<b>1.974.233</b>
<b>Result</b>		<b>--</b>	<b>(19.312)</b>	<b>19.540</b>

# LA BENEVOLENCIJA

## Notes

### Activities

Stichting Radio La Benevolencija Humanitarian Tools Foundation, having its legal seat at Amsterdam is committed to the empowerment of minorities and social groups affected by ethnocentric or other forms of hate violence. It broadcasts radio dramas, factual documentaries, debates and educational programs, in combination with outreach and grassroots activities, to implement a behaviour change media intervention in the Great Lakes region of Africa (Rwanda, DRC and Burundi), more recently in Europe and, in the past, also in South Sudan.

### General accounting principles for the preparation of the financial statements

The reporting currency is the EURO. During the year, transactions denominated in other currencies are translated at a real rate. Assets and liabilities denominated in other currencies are translated at the year-end rate.

The financial statements have been prepared in accordance with the Guidelines for annual reporting C-1 "Small Not-for-profit organisations" of the Dutch Accounting Standards Board and the Policy rules implementation of the Public and Semi-public Sector Senior Officials (Standard Remuneration) Act (WNT). The financial information of the foundation, with Amsterdam as headquarters and Burundi, DRC, Rwanda and South Sudan (until June 2018) as field offices, is recorded in the financial statements.

Valuation of assets and liabilities and determination of the result takes place under the historical cost convention. Unless presented otherwise, the relevant principle for the specific balance sheet item, assets and liabilities are presented at face value. Project expenses over the financial year are recognized as the donor contribution over that year.

Income and expenditure are accounted for on accrual basis. Income is only included when realized on balance sheet date. Losses originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements.

In accordance with the 'Dutch Generally Accepted Accounting Principles', the financial statements are compiled on the criteria of 'continuity and ongoing concern'. In the section 'continuity and acquisitions of new contracts' the management reports on the continuity and future of the Foundation. No adjustment was made or had to be made on the valuation or classification of sections of the balance sheet, which would have been necessary if the Foundation had not been expected to continue its enterprise and fulfil its outstanding commitments.

# LA BENEVOLENCIJA

## **Principles of valuation of assets and liabilities**

### **Tangible fixed assets**

Tangible fixed assets are presented at historical cost minus accumulated depreciation and, if applicable, less impairment in value. Depreciation is based on the estimated useful life and calculated as a fixed percentage of cost, taking into account any residual value. Depreciation is provided from the date an asset comes into use. The depreciation for the office rebuilding is calculated from the date the rebuilding was completed until the end of the rental agreement (i.e. 3 years and 8 months).

### **Receivables**

Upon initial recognition the receivables are recorded at fair value and subsequently valued at the amortized cost. The fair value and amortized cost equal the face value. Provisions deemed necessary for doubtful accounts are deducted. These provisions are determined by individual assessment of the receivables.

### **Long-term liabilities**

Recorded interest-bearing loans and liabilities are valued at amortised cost.

## **Principles for the determination of the result**

Operating government grants are included in the statement of income and expenditure in the year to which the subsidized expenses are charged.

Radio La Benevolencija is an NGO. The foundation is officially registered as an 'Algemeen Nut Beogende Instelling' (also ANBI). As per the decision of the Tax Authorities, Radio La Benevolencija is exempt from corporate taxation.

# LA BENEVOLENCIA

## Notes to specific items of the balance sheet

	<u>2019</u>	<u>2018</u>
	€	€
<b>FIXED ASSETS</b>		
<i>Tangible fixed assets</i>		
<u>(1) Office rebuilding</u>		
A summary of the movements in the Office rebuilding is given below:		
Historical cost price at January 1	33.360	33.360
Accumulated depreciation at January 1	<u>(21.986)</u>	<u>(12.888)</u>
	11.374	20.472
Investments	--	--
Depreciation	<u>(9.098)</u>	<u>(9.098)</u>
Balance at December 31	<u>2.276</u>	<u>11.374</u>
Historical cost price at December 31	33.360	33.360
Accumulated depreciation at December 31	<u>(31.084)</u>	<u>(21.986)</u>
Balance at December 31	<u>2.276</u>	<u>11.374</u>
	<u><b>31-12-2019</b></u>	<u><b>31-12-2018</b></u>
	€	€
<b>CURRENT ASSETS</b>		
<i>Receivables</i>		
<u>(2) Debtors</u>		
Sub-rent debtors	<u>1.258</u>	<u>2.178</u>
<u>(3) Taxes</u>		
Value added tax	<u>7.949</u>	<u>5.716</u>

# LA BENEVOLENCIA

	<u>31-12-2019</u>	<u>31-12-2018</u>
	€	€
<u>(4) Receivables, prepayments and accrued income</u>		
IOM-CISPE	--	7.737
Prepaid rent	1.261	3.762
Deposit for office rent former headquarters	2.000	5.600
Deposit for office rent field office(s)	3.141	3.141
Work and other advances field office	--	645
Recovered KCB South Sudan bank balance	--	13.784
Other receivables and prepayments	18.268	15.343
	<u>24.670</u>	<u>50.012</u>

The deposit for the office rent of the former office premises of RLB headquarters at Plantage Middenlaan 27-III in Amsterdam has been fully refunded in 2020.

	<u>31-12-2019</u>	<u>31-12-2018</u>
	€	€
<b>Cash</b>		
<u>(5) Cash</u>		
<i>Amsterdam office</i>		
ABN AMRO Bank, current accounts	1.373.529	734.735
ABN AMRO Bank, saving accounts	11.000	67.365
Petty cash	710	41
<i>Burundi office</i>		
Ecobank, current accounts	8.800	12.098
Petty cash	281	370
<i>Congo office (DRC)</i>		
TMB, current account	15.937	15.473
TMB, current account Kinshasa	448	448
Petty cash	492	3.305
<i>Rwanda office</i>		
Ecobank, current accounts	19.517	22.478
Cash in transit	--	--
	<u>1.430.714</u>	<u>856.313</u>

Cash equivalents are freely disposable.

# LA BENEVOLENCIA

	<u>2019</u>	<u>2018</u>
	€	€
<b>RESERVES</b>		
<u>(6) General reserve</u>		
Balance at January 1	690	(18.850)
Result	<u>(19.312)</u>	<u>19.540</u>
Balance at December 31	<u>(18.622)</u>	<u>690</u>

	<u>31-12-2019</u>	<u>31-12-2018</u>
	€	€
<b>LIABILITIES</b>		
<u>(7) Loan</u>		
Loan Stichting Fonds Cultuurfinanciering	<u>--</u>	<u>3.236</u>

This loan has been repaid in full in 2019.

## CURRENT LIABILITIES

<u>(8) Taxes</u>		
Payroll taxes	<u>7.627</u>	<u>6.616</u>
<u>(9) Grants</u>		
Grants	<u>883.614</u>	<u>781.184</u>



# LA BENEVOLENCIA

The donor installments received in the financial year 2019 for the next financial year(s) are calculated as follows:

Donor	Grants to be spent 31-12-'18	Balance / Instalments received (paid) in 2019	Project partners	Adjustments*	Project expenses / Donor contribution 2019	Grants to be spent 31-12-'19
Media4Dialogue ph. I (EKN M4D)	484.316	(85.808)		174	(398.682)	--
Media4Dialogue ph. II (EKN M4D2)		1.094.737			(358.321)	736.416
Media Support project III (EKN BUR Media Support III Y1)	309.863				(308.145)	1.718
Media Support project III Y2&Y3(EKN BUR Media Support III Y2_Y3)		280.054	(5.189)		(139.583)	135.282
SWISS Media Support project III Y2&Y3 (SWISS Media Support III Y2_Y3)		294.325	(5.189)		(243.908)	45.228
CARE/ON ARC Burundi (ARC_BUR)	16.708	65.574			(116.232)	(33.950)
AEGIS / SIDA – ESPR (AEGIS_ESPR)	26.554	221.119			(201.787)	45.886
Girl Effect year 2	(17.492)				--	(17.492)
Open Society Institute (OSI-Roma project)	(5.746)	5.781		(35)	--	--
International Holocaust Remembrance Alliance (IHRA-Roma project)	(39.000)	39.000			--	--
Belgian Embassy – Media Support (EKB BUR Media Support)	(1.756)	133.351	4.567		(159.803)	(23.641)
SWISS DDC		95.621		547	(100.438)	(4.270)
IOM – CISPE campaign	7.737	47.123		138	(54.998)	--
CORDAID – CISPE campaign		31.473		(211)	(43.597)	(12.335)
EU – GAMER project (RLB share)		791.822	(611.750)		(16.363)	163.709
EU – GAMER project (Consortium partners)		--	611.750		(764.687)	(152.937)
	<b>781.184</b>	<b>3.014.172</b>	<b>(5.811)</b>	<b>613</b>	<b>(2.906.544)</b>	<b>883.614</b>

\*) Amounts are minor reconciliation adjustments in the grant to be spent.

**EKN M4D** - The reported project expenses for the entire project period from January 2015 until 31 March 2019 were € 4.846.632 for the entire project period. The balance of received instalments (€ 4.932.140) minus the total project expenses, totaling € 85.508, has been settled after submission of the audited final financial report and donor approval.

**EKN M4D 2** - The second phase of the M4D project, which officially commenced in July 2019, builds on the work done, during the first phase of the M4D program. Full activity implementation, esp. grassroots, could only start after receipt of the first tranche end September 2019. Activities undertaken in the six-month inception (July-Dec 2019) have prepared the groundwork necessary for the implementation of this project. As of January 2020 full activity implementation started.

**EKN BUR Media Support III Y1** - The first 15 months of the MS project (April 2018 – June 2019), including a 3-month no-cost extension, were funded solely by the Dutch donor, EKN Burundi. The total expenses in the period until June 2019 were € 308.145 and led to a balance of € 1.718, which has been settled with the donor in February 2020.

# LA BENEVOLENCIJA

**EKN BUR & SWISS Media Support III Y2 and Y3** – In May 2019, the Media Support III proposal was adapted after the agreement of Cooperation Suisse to jointly support the MS project for the remaining period of two years covering July 2019 to June 2021. Initially each donor was to contribute equally in this project. However, the financial constraints of two media houses were that severe that Cooperation Suisse granted additional funding for the structural support for these media houses.

**ARC\_BUR** - As a result of enforced office closures in Oct-Dec 2018, all Benevolencija activities had to be suspended. This suspension impacted also the multi-annual ARC Burundi (also known as Nyubahiriza (Respect Me)) project, funded by the Dutch Ministry of Foreign Affairs, and implemented by a consortium of Oxfam Novib, CARE and Impunity Watch over 2017-2020. Since the re-opening in 2019, operations have been running at full speed. By the end of 2019, activity implementation was on track. This is financially reflected in a project balance per balance sheet date of € 33.950 to receive from the donor. This amount was included in the instalment of € 87.168 received for the donor in June 2020.

**AEGIS\_ESPR** – This project, the successor to the Rwanda Peace Education Programme (RPEP), which began in July 2016, was granted a 12-month costed extension in July 2019 for the period July 2019 – June 2020 (Y4). With the nearing of the end of this period a further 12 month costed-extension until June 2021 (Y5) was granted.

**Girl Effect year 2** - As per the agreement, RLB is entitled to submit the second invoice of € 17.492 after submission and approval of the final report of this report.

**EKB BUR Media Support-** Approved in 2018 for a period of 26 months, the project entitled '*Du passé composé au futur simple, l'urgence de dialoguer sur notre histoire*', could only commence from January 2019 given the enforced closure of the Burundi Mission over Oct-Dec 2018.

**Swiss DDC** – Prior to the joint multi annual support for the Burundian media houses in the Media Support Project (entitled *Disseminating facts, enhancing synergies and rebuilding trust through Burundian media*), the Swiss donor funded a 6 month program – covering April 2019 to October 2019 - for the total amount of € 100.438 for the support of 4 media houses. After approval of the final report the donor disbursed the final tranche of € 4.270 in April 2020.

**IOM & CODAID CISPE Campaign** - The CISPE communication campaign funded in two phases funded by two consortium partners, IOM and CODAID commenced in January 2019 and came to a close in November 2019. As per agreement Benevolencija submitted a final invoice of € 12.335, for the second phase campaign funded by CODAID. It is expected that the invoice will be settled by the end of 2020.

**EU – GAMER project** - The 24 month project with RLB as coordinating partner and 4 consortium partners aim to prevent online radicalization by providing "resilience know-how" and triggering critical thinking through an online gaming tool. The estimated costs of this project are € 1.099.752. The maximum grant awarded by the EU is € 989.777. RLB's share in the awarded grant is € 225.091. The share for the other 4 consortium partners is in total € 764.687. In November 2019 the donor disbursed the 80% pre-financing € 791.822. The total share of the 4 partners of € 764.687 minus the total disbursed first instalment (end

# LA BENEVOLENCIJA

November 2019) of € 305.875 to the 4 partners, totalling € 458.812 - see point 10 of the notes - will be settled – as per consortium agreement – in two instalments. One disbursement to the consortium partners (totalling another€ 308.875) is scheduled after submission and approval the first year project reporting due mid-November 2020. The final disbursement of € 152.937 will happen after EU approval of the final report.

	<u>31-12-2019</u>	<u>31-12-2018</u>
	€	€
<u>(10) Current liabilities, accruals and deferred income</u>		
Accounts payable	4.871	7.150
GAMER project (Consortium partners)	458.812	--
Oxfam Novib Regional	44.998	44.998
Accrued vacation money	3.661	4.422
Accrued vacation days due but not taken and overtime	8.137	9.196
Accrued project expenses	36.919	25.000
Other accruals	36.850	43.101
	<u>594.248</u>	<u>133.867</u>

## CONTINGENT LIABILITIES

### *Contingent liabilities and significant financial obligations*

#### **Office Rent**

As of 18 January 2018, RLB has entered into a rental agreement for the office space at Plot # 233 KG 501 Street, Kabare Village, Kamatamu Cell, Kacyiru Sector, Gasabo District, Kigali City. The monthly rent amounts to \$ 1.400.

As of 11 May 2020 RLB headquarters has entered into an agreement to rent office space at Sumatrakade 1485, 1019 RS Amsterdam. The yearly rent amounts € 25.690 with an initial rental period of 3 years, with the option to end the contract after 18 months. At this new office space RLB sub-rents one unit. The yearly revenue amount € 3.660.

#### **Claim DR Congo**

RLB was ordered by the Court in DR Congo in 2018 to pay the euro equivalent of \$ 27.380 - approx. € 24.000 - to the supplier for the rental of equipment for the production of radio and television debates in 2014 which were stolen from a hotel room rented by La Benevolencija. The amount of \$ 27.380 comprises the value of equipment (\$ 17.380) and compensation and interest (\$ 10.000).

Acting on legal advice, La Benevolencija filed an appeal against this unfair judgment ("judgement unique") on the grounds that the Court did not take into account the previously mentioned points. The public hearing happened in November 2020 and transmitted to the public prosecutor (Ministère Public).A ruling on this appeal is not expected in the short term. At this stage, it is uncertain whether RLB will have to pay the aforementioned amount.

# LA BENEVOLENCIA

## Notes to specific items of the statement of income and expenditure

INCOME	Budget 2019 €	2019 €	2018 €
<u>(11) Donor contributions</u>			
Media4Dialogue ph. I (EKN M4D)	399.000	398.682	1.306.376
Media4Dialogue ph. II (EKN M4D2)	682.000	358.321	--
Media Support project III (EKN BUR Media Support III Y1)	158.000	308.145	355.987
Media Support project III Y2&Y3(EKN BUR Media Support III Y2_Y3)	192.000	139.583	--
SWISS Media Support project III Y2&Y3 (SWISS Media Support III Y2_Y3)	192.000	243.908	--
CARE/ON ARC Burundi (ARC_BUR)	93.000	116.232	53.031
AEGIS / SIDA – ESPR (AEGIS_ESPR)	260.000	201.787	191.292
Girl Effect year 2	--	--	17.492
Open Society Institute (OSI)	--	--	29.800
International Holocaust Remembrance Alliance (IHRA)	--	--	10.179
Stichting Democratie & Media (SDM)	--	--	1.320
Belgian Embassy – Media Support (EKB BUR Media Support)	344.000	159.803	1.756
SWISS DDC	101.000	100.438	--
IOM – CISPE campaign	30.000	54.998	--
CORDAID – CISPE campaign	--	43.597	--
EU – GAMER project (RLB Share)	--	16.363	--
	<u>2.451.000</u>	<u>2.141.857</u>	<u>1.967.233</u>
EU – GAMER project (Consortium partners)	--	764.687	--
	<u>2.451.000</u>	<u>2.906.544</u>	<u>1.967.233</u>

Whereas the budgeted donor contribution for 2019 was € 2.451.000, the actual donor contributions for the financial year 2019 was € 2.447.732. Although all donor contributions show variances to a certain extent, the variance in the EKN Media4Dialogue phase 2 contribution of € 358.321 compared to the budgeted amount of € 682.000 is the most significant variance. This project, initially planned to commence in April 2019, started in July 2019.

The share for the other 4 consortium partners in the EU-GAMER project is in total € 764.687. In November 2019 the donor disbursed 80% pre-financing of which in total € 305.875 RLB disbursed to the other 4 partners. The second part (in total € 305.875) is scheduled in 2020. The nature of the consortium agreement and grant agreement with the donor require that the consortium share is reported as income and expenditure according to the accounting policies.

# LA BENEVOLENCIA

EXPENDITURE	Budget	2019	2018
	2019		
	€	€	€
<u>(12) Human Resources</u>			
Salaries	503.000	439.909	429.872
Social charges	70.000	56.541	54.255
Consultancy fees	250.000	194.258	226.428
Housing allowance	7.000	3.040	3.106
Other expenses	20.000	18.023	16.467
	<u>850.000</u>	<u>711.771</u>	<u>730.128</u>

Human resource costs at headquarters and field missions, including local salaries and other benefits, amount to € 711.771 (2018: € 730.128). This decrease of € 18.357 consists of the following:

- € 12.323 increase in salaries and social charges, mainly because a staff member recruited at Headquarters in August 2019.
- € 32.170 decrease in consultancy fees. The international project coordinator in Rwanda ended his contract in April 2019. This position remained vacant for the rest of 2019. Also RLB did not hire external consultants to provide extra human resource capacity.
- € 1.490 increase in other human resource related costs.

A breakdown of the salaries, social charges and consultancy fees is given below.

	2019	2018
	€	€
<i>Salaries</i>		
Headquarters Amsterdam	111.542	97.837
Field offices Burundi, DRC and Rwanda	328.367	332.035
	<u>439.909</u>	<u>429.872</u>
<i>Social charges</i>		
Headquarters Amsterdam	22.404	16.726
Field offices Burundi, DRC, Rwanda and South Sudan	34.137	37.529
	<u>56.541</u>	<u>54.255</u>
<i>Consultancy fees</i>		
Headquarters Amsterdam (Director, Finance and Program)	144.840	145.540
Additional fee Head of Finance for extra support	8.911	13.172
Field offices Burundi, DRC, Rwanda and South Sudan	40.507	67.716
	<u>194.258</u>	<u>226.428</u>

# LA BENEVOLENCIJA

In FTE's (full time equivalent) there were 2,4 staff members employed at headquarters in 2019 (2018: 2.4 FTE's). There were no pension payments at headquarters in 2019 (2018: nil).

In the field offices, 20 staff members were employed on a full-time contract basis in 2019. Burundi – 5, DRC – 4 and Rwanda – 10 (21 staff members in 2018: Burundi – 5, DRC - 6 and Rwanda – 10). In total, RLB employed 22,4 staff members in 2019, whereas in the previous year, 23,4 staff members were employed.

RLB has to comply with The Executives' Pay (Standards) Act (Wet Normering Topinkomens ("WNT")) for Development-aid organisations for whom a maximum WNT applies in 2019 of € 181.000 (2018: € 174.000), since a major part of the income is funded by the Dutch Ministry of Foreign Affairs. In the table below an overview is given for whom the WNT applies in accordance with WNT model 1a. Executive officials with employment and executive officials without employment from the 13th month of their engagement as well as those who, on the basis of their former position, are regarded as executive officials for a period of 4 years.

Function	G.E. Weiss	
	Director 2019	Director 2018
Period 01-01 – 31-12		
FTE	1,0	1,0
Employment contract	No	No
<i>Remuneration G.E. Weiss in €</i>		
Fee and taxable expenses	77.940	77.940
Remuneration deferred	--	--
Subtotal (a)	77.940	77.940
The individually applicable maximum remuneration	181.000	174.000
-/- Undue paid and amount not yet refunded (b)	n/a	n/a
Total remuneration [(a)-/(b)]	77.940	77.940
Reason why the excess is allowed or not	n/a	n/a
Explanation of the claim for undue payments	n/a	n/a

## Remuneration board members

The board members have not received any compensation for their work for Radio La Benevolencija.

# LA BENEVOLENCIA

	<b>Budget 2019</b>	<b>2019</b>	<b>2018</b>
	€	€	€
<b>(13) Operating expenses</b>			
Depreciation office rebuilding	9.000	9.098	9.098
Travel and transport	250.000	150.542	233.016
Broadcasting rates	195.000	172.579	168.202
External evaluation	80.000	73.486	104.598
Audit costs	41.000	43.710	36.700
Services and production	534.000	675.651	454.715
Operational costs (incl. capital items)	397.000	302.059	226.606
Other operating expenses	75.000	30.582	6.951
	<b>1.581.000</b>	<b>1.457.707</b>	<b>1.239.886</b>
EU – GAMER project (Consortium partners)	--	764.687	--
	<b>1.581.000</b>	<b>2.222.394</b>	<b>--</b>

The total operating costs – in particular service and production , operational costs and other operating expenses - show an increase compared to the financial year 2018. From January 2019 activity implementation was stepped up after a period where all Burundian projects were affected by the three-month (Oct – Dec 2018) mandatory closure of international NGOs by the Government. This was resolved on 27th December 2018. In the DRC the situation was volatile and unstable in 2018 due to elections-related violence. In 2019 this situation became gradually more stable allowing activity implementation to intensify.

The M4D phase II project, officially commenced in July 2019, could only start in September 2019 its full activity implementation, esp. grassroots, after receipt of the first tranche. In the budget 2019 the M4D phase II project was planned to start in April 2019. Inevitably this led to lesser project spending in 2019, mostly visible in travel and transport for this regional project were in general more travel and transport is required compared to local projects, hence the level of travel and transport costs in 2018 and the budgeted amount for 2019.

	<b>Budget 2019</b>	<b>2019</b>	<b>2018</b>
	€	€	€
<b>(14) Financial expenses</b>			
Bank charges	10.000	7.259	4.851
Foreign exchange difference	10.000	--	(632)
	<b>20.000</b>	<b>7.259</b>	<b>4.219</b>

The bank charges show an increase of € 2.408, caused by the increase of bank charges for both local as international transfers.

# LA BENEVOLENCIA

## Subsequent events

At the beginning of 2020, the COVID-19 pandemic led to a world-wide crisis. The consequences of the coronavirus outbreak are classified as events after the balance sheet date that do not provide further information about the actual situation as at the balance sheet date and are therefore not included in the financial statements 2019.

## Signing of the financial statements

Amsterdam, 19 February 2021

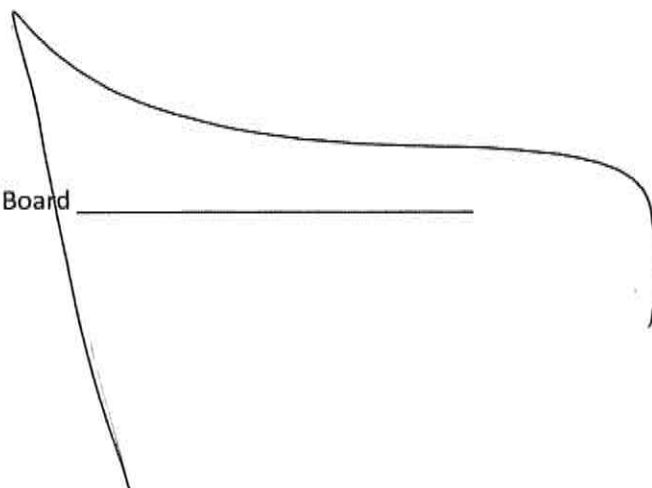
A.J.E. van Hoek,

N.W. van Houte,

H.K. Hummel,

S.M. Cleveringa,

F.P. Sneijder (Treasurer), authorized to sign on behalf of the Board

A large, stylized handwritten signature in black ink, starting with a sharp upward stroke and ending with a long horizontal line that curves downwards at the end.



# LA BENEVOLENCIA

## **Other information**

### **Proposed appropriation of the result**

The board proposes that the result for the financial year 2019 amounting to minus € 19.312 should be deducted from the general reserve.

The financial statements reflect this proposal.

### **Independent auditor's report**

The independent auditor's report follows on the next page.

## INDEPENDENT AUDITOR'S REPORT

To: the Management Board of Stichting RadioLa Benevolencija/  
Humanitarian Tools Foundation in Amsterdam, the Netherlands.

### A. Report on the audit of the financial statements 2019 included in the annual report

#### Our opinion

We have audited the financial statements 2019 of Stichting Radio La Benevolencija/Humanitarian Tools Foundation based in Amsterdam, the Netherlands.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Stichting Radio La Benevolencija/Humanitarian Tools Foundation as at 31 December 2019 and of its result for 2019 in accordance with the Guidelines for annual reporting C-1 "Small Not-for-profit organisations" of the Dutch Accounting Standards Board, and the Policy rules implementation of the Standards for Remuneration Act (WNT).

The financial statements comprise:

1. the balance sheet as at 31 December 2019;
2. the statement of income and expenditure for 2019; and
3. the notes comprising a summary of the accounting policies and other explanatory information.

#### Basis for our opinion

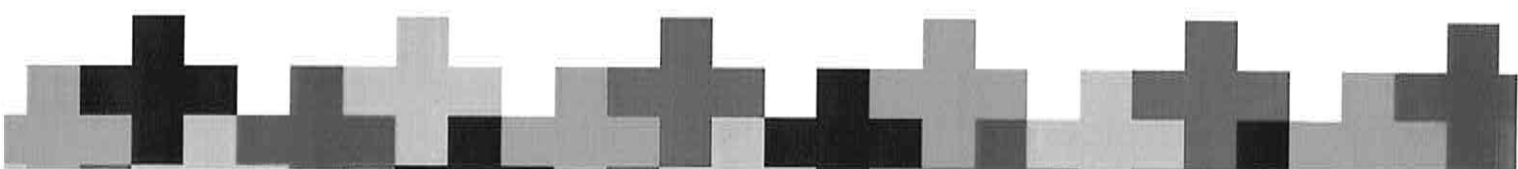
We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing as well as the Policy rules implementation WNT, including the Audit Protocol WNT. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

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

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

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**Compliance with rule against overlapping pursuant to the WNT not audited**

In accordance with the Audit Protocol under the Standards for Remuneration Act ("WNT"), we have not audited the rule against overlapping as referred to in Section 1.6a of the WNT and Section 5(1)(j) of the WNT Implementing Regulations. This means that we have not audited whether an executive senior official exceeds the norm as a result of any positions as executive senior official at other institutions subject to the WNT, and whether the explanation required in this context is correct and complete.

**B. Report on the other information included in the annual report**

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

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

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

By performing these procedures, we comply with the requirements of the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements. Management is responsible for the preparation of the other information, including the management board's report, in accordance with the Guidelines for annual reporting C-1 "Small Not-for-profit organisations" of the Dutch Accounting Standards Board, and the Policy rules implementation of the Policy rules implementation of the Standards for Remuneration Act (WNT).

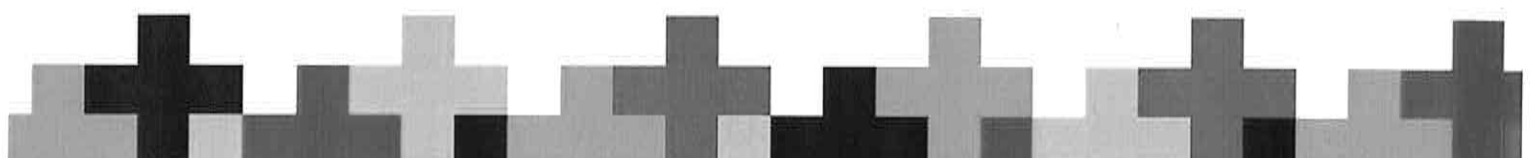
**C. Description of responsibilities regarding the financial statements**

**Responsibilities of management for the financial statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Guidelines for annual reporting C-1 "Small Not-for-profit organisations" of the Dutch Accounting Standards Board, and the Policy rules implementation of the Standards for Remuneration Act (WNT). Furthermore, management is responsible for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.



**Our responsibilities for the audit of the financial statements**

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

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

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

We have exercised professional judgement and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, as well as the Policy rules implementation WNT, including the Audit Protocol WNT, ethical requirements and independence requirements.

Our audit included e.g.:

- identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause a company to cease to continue as a going concern;
- evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Amsterdam, 1 March 2021

Dubois & Co. Registeraccountants

Valid Signed door G. Visser RA  
op 01-03-2021

G. Visser RA