

**LA BENEVOLENCIA**

**Annual Report 2020**

**Radio La Benevolencia**

**Amsterdam**

# LA BENEVOLENCIA

## Table of contents

Management Report.....	3
Looking back at 2020 .....	4
Donors.....	12
Continuity and Acquisition of new contracts.....	12
Budget 2020 and 2021.....	16
Report from the Board.....	17
Financial statements.....	18
Balance sheet as at 31 December 2020.....	19
Statement of income and expenditure 2020.....	21
Notes.....	22
Activities .....	22
General accounting principles for the preparation of the financial statements.....	22
Principles of valuation of assets and liabilities.....	23
Principles for the determination of the result.....	23
Notes to specific items of the balance sheet.....	24
Notes to specific items of the statement of income and expenditure.....	30
Subsequent events.....	33
Signing of the financial statements .....	34
Other information.....	35
Proposed appropriation of the result.....	35
Independent auditor's report.....	35

# LA BENEVOLENCIJA

## 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 2020.

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.

# LA BENEVOLENCIJA

## Looking back at 2020

The single defining factor of 2020 was the impact of the COVID-19 pandemic and its implications for programme implementation in Africa and Europe. Project programming was pivoted to adapt to the changed circumstances. In the Great Lakes of Africa particularly, Covid 19 prevention measures resulted in the closure of all borders, and since all our target intervention regions were in the border zones, it took some time to pivot the African projects to respond to the new reality. Field activities entailing face-to-face interactions were scaled back and greater emphasis was placed on the online and on-air dissemination of edutainment outputs. Although the COVID-19 pandemic remained a cross-cutting factor across continents, other contextual factors affecting and determining project implementation were also in play and an overview is provided below.

### Context: The Great Lakes Region of Africa

#### DRC and Regional

In general, the regional setting in the African Great Lakes in 2020 continued to be partly defined by the weakness of the DRC, some fragile improvements in the internal stability of Burundi after its elections, and mixed development results for a population in Rwanda whose historic trauma is evidenced in the country's tense relations with Burundi and its proxy engagements in the DRC.

The DRC's lack of good governance remains a major destabilizing factor. The new DRC President Tshisekedi could not focus much of his attention on conflict in the East, and political shadowboxing between him and his coalition partner, former President Joseph Kabila, stymied any impetus for reform in the security sector. Its security forces (the FARDC) were, and still are, not able to assure the integrity of its borders and the security of its population – instead it remains perhaps the most important actor in the violence, based on its abuses, its complicity with some armed groups, or simply its inaction when faced with insecurity. This situation in turn attracts opposition forces of the surrounding countries to use its territory as a rear base, in turn inviting incursions of these countries, either by regular National armies or proxy forces, during which the abundance of commodities of the DRC presents opportunities for the looting of these resources.

These regional dynamics are compounded by local conflicts over land and resources and mix with local political and customary power struggles. Meanwhile the main peace broker in the Congo, the UN peacekeeping mission (MONUSCO), is politically marginalized and largely confined to providing military support to the government and reporting on human rights abuses. Its impact is largely limited to its deterrence effect, particularly in and around major urban centres and it has not been able to carry out large-scale counterinsurgency operations.

The above-mentioned backdrop of the COVID 19 pandemic drained humanitarian funding for the security of the region (only 34% of requested annual aid reached the Congo in 2020, while a record high of 5.5 million displaced across the DRC alone was recorded).

In this context of chronic insecurity, La Benevolencija continued the implementation of the regional Media for Dialogue (M4D2) project, targeting cross-border areas of Rwanda, Burundi and Eastern DRC, with the

# LA BENEVOLENCIA

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.

Neighbouring **Burundi**, continued to struggle with poverty, insecurity and poor governance, and restrictions due to the global pandemic (which seemingly affected the country less than many developed countries) but nonetheless placed strict restrictions on the working environment of organisations operating there. 2020 saw a new presidential election that resulted in a change of leadership that has delivered mixed results. Évariste Ndayishimiye took over as president, with Alain Guillaume Bunyoni as prime minister. On the one hand, the country benefitted from a more moderate political tone coming from the top level of government, as well as from improved relations with some neighbouring countries. It saw Burundi taking minor steps away from international isolation— and toward re-engagement with international institutions and the donor community, improving relations with Rwanda and Democratic Republic of Congo and stating aims to cooperate with the neighbouring governments to better secure the borders. On the other hand, limits on civil and political freedoms and free speech continued, while unresolved tensions and pre-electoral violence deterred most refugees from coming back to Burundi. Harassment, intimidation, violence and widespread impunity before and after elections resulted in a weakening of the remaining opposition parties, as well as the media and civil society. Hate speech proliferated, though less so in the official media and more on social media platforms and communiques by single political actors. The army and ruling party remain deeply intertwined in Burundi, though social control is also achieved through the use of irregular “Imbonerakure” militia forces. The security situation, especially along Burundi’s borders remains fragile, with the RED-TABARA rebel group launching a number of cross-border attacks, sometimes with support from Rwanda.

In response to these contextual factors, project implementation in Burundi focused on reinforcing the capacity of media houses and practitioners to increase the quality and trustworthiness of information disseminated, open up civic spaces for dialogue between the media, civil society and authorities, counter mis-disinformation in news networks and social media platforms, and to contribute to the sustainability and independence of Burundian media. A parallel campaign (radio drama, sketches, debates) was used to sensitise the general population on historical factors that are weaponised by vested interests.

In contrast to its neighbours, **Rwanda** continued to enjoy political stability and general security, low levels of corruption with liberal legal frameworks in place. The ruling Rwanda Patriotic Front Party continued to dominate the country with robust authority and tight control over civil society. The role of the state in the economy increased with generally liberal fiscal and market policies. However, a cluster of privileged enterprises under the control of the army and the dominant party have expanded their influence on the market, while the development of industry, foreign direct investment (FDI), and tradable non-state services has remained below expectations. The country has performed well in education, health care and curbing population growth. In general, however, the Covid 19 pandemic disrupted the flow of goods and services. GDP growth for 2020 reached less than 2%, however still placing the country ahead of its regional neighbours.

# LA BENEVOLENCIJA

Societal wounds, it would appear, are still not healed. With the recent release of the ex-genocidaire, there has been a resurgence of inter-generational trauma and prejudices. In order to address and alleviate the continuing impact of the 1994 genocide, RLB continued to produce and broadcast its flagship radio drama, Musekweya, with the messaging adapted to lay emphasis on the effects of unresolved trauma, intergenerational transmission and historical legacies on reconciliation

## **Context: European Online space**

In Europe meanwhile, societies living through increased tensions in 2020, compounded by the COVID 19 crisis, terror attacks, tensions related to Brexit and the beginnings of financial crisis, were exhibiting similar societal stress patterns to the ones encountered in crisis countries around the world, resulting in increased right wing populist attitudes in most of its countries. Alarming, the public discourse started to include elements of right-wing extremist motifs and ever greater pressures for political shifts to the conservative/authoritarian end of the social spectrum.

An overview of all the projects currently being implemented is given in the next section.

## **Implementation of projects**

Despite the constraints imposed by COVID-19 protocols, implementation of ongoing programmes was adapted and continued in 2020. While some projects ended in 2020, funding was also committed for new projects. An overview of regional and national projects undertaken during 2020 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, peacebuilding and stabilisation initiatives in the Great Lakes of Africa. It is in the framework of these initiatives that two phases of Radio La Benevolencija's regional programme 'Media for Dialogue (M4D)' in Rwanda, Burundi and Eastern DRC were funded, commencing from 2015. We are currently in the second 4-year phase of the M4D project which commenced in July 2019.

#### **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 2020, M4D operations focused primarily on adequately setting up all the media related activities, bringing together all the different boundary partners: the regional network of 30 journalists and the partnership with 40+ radio broadcasters in the Great Lakes region. All the different media concepts and formats, factual and fictional - audio, video and online - were designed and produced in the beginning of 2020. From March-April 2020 onwards, the project activities were adapted to respond to COVID-19 conditions with the aim of improving regional stability and cooperation, promoting social cohesion, trust building and peaceful cohabitation within and between trans-border and migrant communities in Burundi, Rwanda and Eastern DRC.

# LA BENEVOLENCIJA

- i. A regional fictional media campaign comprising Benevolencija's long-running DRC radio drama, Kumbuka **Kesho** ("Remember Tomorrow" in Swahili) as the regional fictional flagship of the M4D campaign. The radio drama messaging was adapted to fit health messaging and anti-polarization (anti- conspiracy thinking) campaigns dealing with the COVID crisis. Spin-offs of this radio drama were introduced in 2020 through a series of radio sketches entitled "Bustani ya Amani" sketches dealing with topical issues, primarily COVID-19 and its impact. In Rwanda, a video spin-off - 'Combo Taxi' - addressed people's perceptions of issues that affect cohabitation in the region.
- ii. A factual media platform – **Maoni Yako** – addresses topical governance, security and stabilisation issues aimed at increasing media pluralism, objectivity, and information quality.
- iii. A network of about 35 Congolese, Burundian and Rwandan journalists trained in anti-hate speech strategies, non-partisan reporting and coverage facilitating collaboration with media houses from the three countries.
- iv. Partnerships with over 40 broadcasters in north and South Kivu have been formed.
- v. A social media platform for dissemination and monitoring of existing and new media outputs
- vi. A complementary outreach campaign designed to generate community engagement, which under the 2020 Covid conditions consisted of limited hybrid dialogue sessions (in-person and online) connected across borders by internet tools (zoom, skype, Webex, etc)
- vii. A partnership component to promote media advocacy, facilitate discussion and result-sharing. This includes synergizing advocacy efforts on political engagement to further contribute to the stability of the Great Lakes region (initially restricted to projects undertaken by partners in the DRC). Partnership communications campaigns were undertaken with CARE, Mercy Corps and Interpeace. In particular, RLB supported the advocacy efforts of CARE and Living Peace Institute addressing issues of mental health, esp. trauma healing and stigma attached to victims of sexual violence, with a context-oriented sensitization campaign to raise awareness of sexual violence and the far-reaching negative impact of these experiences.

It is to be noted that COVID-19 conditions had an impact on the outreach activities which were dormant from April to August 2020. A switch was made to on-air debates and online activities. The grassroots physical outreach however resumed in September 2020 when some restrictions were relaxed but with preventative measures in place.

## **B. DRC**

In addition to serving as the focal point for the regional M4D2 project mentioned above, La Benevolencija DRC office also entered into separate short-term partnerships with Mercy Corps and Interpeace in the framework of establishing synergies with implementing partners in the DRC. Details are as follows:

### **Tukae Pamoja campaign (October 2020- March 2021) - funded by Interpeace:**

RLB facilitated a 6-month awareness raising campaign entitled Tukae Pamoja (Let's stay together) for the Interpeace project – Roadmap to Peace in Minembwe - in the high Plateaus of South Kivu, DRC. This includes the design and broadcast, with input from Interpeace, radio debates and sensitisation sketches around the ceasefire and mediation processes in Minembwe.

# LA BENEVOLENCIJA

## **Udongo kwa wote Campaign (November 2020 – April 2021) - funded by Mercy Corps:**

In November 2020, RLB initiated a 6-month communication campaign on Land Rights, implemented in Masisi and Rutshuru territories in North Kivu Province, entitled 'Udongo kwa wote, Amani kwa wote' (Soil for all, peace for all). The activities were part of the FARM "TUJENGE KWA UTULIVU project being implemented by Mercy Corps, which aims to improve stability by facilitating access to land and natural resources and the development of more efficient, inclusive and resilient market systems. RLB was tasked with the training of journalists working on the campaign as well production and broadcast of thematic spots and radio debate magazine

## **C. 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*, jointly funded by EKN Burundi and Swiss DDC and implemented by Radio La Benevolencija (RLB) in partnership with RNW Media (RNW), entered its final year in July 2020. The project aims to contributing to the production of 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. The media partners continuing to benefit from financial, editorial, technical and organisational support are Iwacu Press Group, Radio Isanganiro, Radio Rema, Yaga blogger platform, Radio Izere and Burundi Eco. Post elections, the political environment impacted negatively on some of the synergy co-productions as did the long period of national mourning following the unexpected death of President Nkurunziza.

Over the course of 2020, despite Covid-19 restrictions, the following activities were continued, largely uninterrupted:

- Monthly structural support (i.e., part-coverage of operational costs and salaries) for six media houses,
- Weekly editorial support to newsrooms through in-situ coaching
- 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*) - in the provinces of Rumonge, Gitega and Ngozi were deferred to September 2022 when Covid restrictions were relaxed.
- 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.



# LA BENEVOLENCIA

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

Approved in November 2018 for a period of 26 months, the project entitled *'Du passé composé au futur simple, l'urgence de dialoguer sur notre histoire'*, was scheduled to end in December 2020. However, due to the delay in the commencement of the project, a 3-month no-cost extension was granted until March 2021. This project 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. The activities undertaken included documentary research and public lectures on research findings; training of journalists, debates between youth, academics, and civil society; online and TV broadcasts of debates as well as sensitisation of the general population through the radio drama, *Murikira Ukuri*. The results achieved to date pertain to the following:

- An original academic research, in collaboration with a young Burundian research institution (IRSD)
- Reinforced communication platforms in the facilitation/management of citizen debates on the past conflict
- Citizens (youth) who now participate on appropriate platforms in the societal debate on historical issues
- Strengthened capacities of media (journalists) to approach, from an original angle, the question of Burundi's recent history
- Youth equipped to deal critically with manipulative perspectives of history on social networks and traditional media
- At the level of society in general, more young people educated/sensitized on issues of historical manipulation.

## **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) came to an end in December 2020. The project aimed to increase resilience against political and identity-based manipulation, discourage recruitment into armed groups or other violent behaviour, counter hate speech, and expose youth to alternative and aspirational role models. This was facilitated through the production and broadcast of 36 episodes of a radio program targeting model authorities (*Aranyubaka – Inspire me*), 16 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. However, public screenings in 2020 were scaled back, and public debates were reframed to adapt to the government's measures to prevent the COVID-19 pandemic. By the end of 2020, ARC project activities were completed in line with targets and objectives.

# LA BENEVOLENCIJA

## **Burundi Media Capacity-Building Project (Dec 2019 – December 2022) – funded by the EU Delegation in Burundi:**

The proposal submitted to the EU Delegation in Burundi for a 24-month media capacity-building project was approved in December 2020 and activity implementation will commence from January 2021. This project, entitled 'Strengthening Burundian Media to Uphold Democratization Processes, Reconciliation and the Rule of Law' will be implemented by a consortium comprising Radio La Benevolencija (lead partner) and Fondation Hirondelle. It focuses on actions aimed at enhancing the ability of Burundian media to develop and disseminate pluralistic information that reflects the diversity of opinions of all Burundians and contributes to the democratisation process. The overall objective of the project is to strengthen Burundian media to fulfil their role as pluralistic information producers and disseminators, in a professional and inclusive way, building synergies between the population, civil society and authorities to improve the rule of law and reconciliation.

## **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), was due to end on 30 June 2020 after a 12-month costed extension was granted in July 2019. A further 12-month costed extension was granted 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 2020, 350 episodes of the radio drama had been produced and broadcast as well as 30 field events/listener sessions and 28 focus groups conducted.

### **Tujyane project (July 2020 – June 2021) funded by EIDHR-CBS:**

In partnership with Community Based Sociiotherapy (CBS) Rwanda, the 24-month Tujyane project entitled 'Reintegration of ex-prisoners through trauma healing, reconciliation and awareness raising to mitigate intergenerational legacies of genocide' commenced operation in July 2020. RLB, as implementing partner, was given funding for a 10-month period of Musekweya broadcast and related activities. Given that complementary funding received from Aegis, RLB will draw upon the CBS-EIDHR funding from April 2021 (to ensure an additional 10-month continuation of Musekweya). The cooperation with CBS marks a milestone for RLB who sees complementarity in its messaging with that of CVBS since it focuses on emotional issues connected the genocide and the vulnerability to incitement by the ever-present threat of reawakened traumata among the population of the country.

## **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. One

# LA BENEVOLENCIA

of these grant proposals, the *Generating Awareness to Mitigate Extremism and Radicalisation* (GAMER) project, was formally approved and commenced activity intervention in late 2019.

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

In 2020, the GAMER project involved the design and production of an online videogame that seeks to appeal to a radicalizing target audience not generally reached in counter-radicalization projects. It targets the online video-gaming environment (audience worldwide: ca. 2.5 billion users), with a special focus on vulnerable individuals for whom this is the main source of entertainment. To pro-actively engage this audience with the game it produces, the project has initiated the set-up of a network of disseminators (Active Bystanders- ABs) to be trained in de-radicalization methods and enter the most popular gaming websites, chatrooms and discussion platforms, looking for vulnerable individuals to play the game with and to 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, is responsible for setting the campaign strategy and the parameters of the game and leading the de-radicalization research on which the game is based, as well as for determining the strategy for non-commercial dissemination, impact evaluation methodology of the project and, most importantly, the messaging.
- Partners led on specific inputs – the Hungarian partners lead the methodology of the set-up of the AB network, the Italian partners are in charge of the AB training curriculum, the NL field partner leads the recruitment of the project “Active Bystanders” in the Netherlands while major partner Grendel Games produces the actual game.

## **COMMIT Project (July 2020 – June 2022) - funded by the European Union (EuropeAid)**

The Commit (COMMunication campaign against exTremism and radicalisation) project initiated and lead by Italian NGO CSC, with partners in Austria (Die Berater), Greece (KMOP), the Netherlands (RLB) and Belgium (Textgain). RLB was asked to join this project as the Dutch partner, based on word-of-mouth generated by the GAMER project. 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, to co-create 3 campaigns in each of the partner countries that counter radicalization. RLB oversees 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.

# LA BENEVOLENCIJA

## 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 2020 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
- EIDHR/EU
- 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
- Interpeace
- Mercy Corps

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

Despite the impact of the Coronavirus pandemic on planned activities and donor funding, efforts were made throughout 2020 for the acquisition of new contracts to ensure continuity of the Benevolencija programme methodology. The regional project, M4D, was assured 4-year funding in July 2023 by the Dutch Embassy in Kigali (EKN) for a total 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.

In the framework of the M4D intervention, which introduced a partnership component with other actors in the region, RLB was approached by Interpeace and Mercy Corps to undertake two 6-month communication campaign raising awareness for their respective projects being implemented in the DRC. An agreement was signed with Interpeace in October 2020 for the sum of USD 75,970 and with Mercy Corps in November 2020 for the sum of USD 44,945.

The continuation of the Media Support project 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. In early 2020, both donors formalised the agreement co-fund the Media Support project (EKN

# LA BENEVOLENCIA

BUR/SUISSE DDC) 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).

In December 2020, the RLB proposal submitted in response to a closed EU call for proposals for 'Strengthening Burundian Media to Uphold Democratization Processes, Reconciliation, and the Rule of Law' was approved for a total sum of € 1.031.784.31. The project will be jointly implemented by RLB and Fondation Hirondelle, with RLB as lead partner, and is currently under negotiation.

In Rwanda, a 12-month reconciliation project submitted to EIDHR (EU) for a total sum of € 350.000, in partnership with Community-Based Sociotherapy (CBS), a local Rwandan NGO, was approved in December 2019. However, activity implementation was deferred by the EU to 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. Considering the complementary funding received from Aegis Trust for the shared radio drama component, RLB will avail the EU funding from April 2021.

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.

# LA BENEVOLENCIA

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 2020.

**Table 1**

Committed funds to date annual accounts	Country	Project period	Duration (months)	Total Amount (€)	Budget portion until 2018 (€)	Budget portion 2019 (€)	Budget portion 2020 (€)	Budget portion 2021 (€)	Budget portion 2022 (€)
EKN M4D*	BUR, DRC and RWA	01/15 – 12/17	36	4.846.632	4.447.950	398.682			
EKN M4D phase 2 **	BUR, DRC and RWA	07/19 - 06/23	48	5.655.015		358.321	889.721	1.516.449	1.430.155
AEGIS_ASPIRE	RWA								146.867
AEGIS_ESPR ***	RWA	07/16 – 06/20	48	634.245	381.418	201.787	51.040		
AEGIS_ESPR addit. extra costed extension Y5	RWA	07/20 – 06/21	12	152.222			99.152	55.291	
CBS Tuyane project	RWA	07/20 – 06/21	12					101.632	106.981
ARC_BUR	BUR	01/17 – 12/20	48	262.620	66.908	116.232	69.120		
EKN BUR_Media Support III 2018-2019 (Y1)	BUR	04/18 - 03/19	12	664.132	355.987	308.145			
EKN BUR/SUISSE DDC_Media Support III 2019-2021 (Y2+Y3)	BUR	07/19 - 06/21	24	1.567.240		383.491	745.916	494.426	1.092.069
EKB BUR_Media Support	BUR	11/18 – 12/20	26	666.757	1.756	159.803	409.182	104.226	
CONF. SUISSE-DDC_Media Support	BUR	04/19 - 06/19	6	100.438		100.438			
EU_BUR Media Support	BUR	01/21 - 12/22	24					316.439	398.116
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 - G.A.M.E.R. RLB share	NL	11/19 - 10/21	24	336.872		16.363	94.815	193.298	8.054
EU - G.A.M.E.R. partner share	NL, HU & IT	11/19 - 10/21	24	652.906		764.687	-111.781		
EU - COMMIT Interpeace – RMP project	NL	06/20 - 12/21	18	115.595			16.757	91.095	45.548
Mercy Corps - FARM	DRC						20.386		
	DRC						11.750		
<b>Total</b>					<b>5.254.019</b>	<b>2.906.544</b>	<b>2.296.058</b>	<b>2.872.856</b>	<b>3.227.790</b>

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

# LA BENEVOLENCIJA

## Realisation of Income and Expenditure in 2020

The result for the year 2020, amounting to minus € 5.197, has been deducted from the general reserve of minus € 18.622 as at 31 December 2019. This resulted in a negative balance of the general reserve of € 23.819 at 31 December 2020. Table 2 gives an overview of the income and expenditure in 2020.

**Table 2**

	Budget 2020 (€)	2020 (€)	2019 (€)
<b>Income</b>	2.281.000	2.300.111	2.922.112
<b>Expenditure</b>			
Human Resources	739.000	790.982	711.771
Operating expenses	1.542.000	1.505.755	2.222.394
Financial expenses	--	8.571	7.259
<b>Total expenditure</b>	2.281.000	2.305.308	2.941.424
<b>Result</b>	---	(5.197)	(19.312)

The impact of the Coronavirus pandemic and the revisions made to the budgets of running projects led to calculate the budgeted income 2020 on a substantial lower level compared to the realised income 2019. Nevertheless, Benevolencija managed to realise an income of € 2.300.111, which is € 19.111 higher than the budgeted income 2019 of € 2.281.000.

The expenditures on human resources showed an increase of € 79.211 compared to financial year 2019 and were higher than the amount budgeted for 2020. The human resources costs increased mainly because staff 3 staff member were recruited in Burundi to support program implementation. In FTE's (full time equivalent) Benevolencija employed in total 25.5 staff members in 2020. In the previous year 22.4 FTE's were employed. Staffing at HQ remains a challenge and plans to secure organisational funding, independent of project funding, from donors to facilitate operations have not materialised.

The operating expenses in 2020 were fairly in line with the budgeted amount for operating expenses in financial year 2020. Though, compared to the operating expenses in 2019 the total operating expenses were substantially less. On a more detailed level - as reported under point 12 of the notes to the specific items of the statement of income and expenditure of the annual accounts 2020 (page 33 ), the effect of the project expenses of the consortium partners in the EU – GAMER project caused this substantial decrease. This effect excluded, the operating expenses were € 159.829 higher compared to 2019. Essentially, the partnership components in the M4D phase 2 project (funded by EKN) and the extra support tot the media houses in the Burundi Media Support project (funded by EKN and Swiss DDC led to the increased level of expenditure.

This said, Benevolencija's performance despite the negative result of € 5.197 can be considered as satisfactory given the COVID 19 Pandemic.

# LA BENEVOLENTIA

## Budget 2020 and 2021

The budgets for the financial years 2020 and 2021 are shown in table 3.

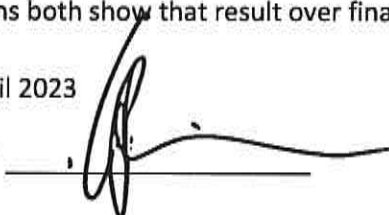
**Table 3**

	Revised Budget 2020	Budget 2021	Revised Budget 2021
	€	€	
<b>INCOME</b>			
Donor contributions	2.281.000	2.873.000	2.873.000
Total income	2.281.000	2.873.000	2.873.000
<b>EXPENDITURE</b>			
Human Resources	739.000	1.055.000	996.000
Travel and transport	96.000	219.000	110.000
Services and production (incl. broadcasting, audit and evaluation)	1,189,000	1.235.000	1.495.000
Operational costs (incl. capital items)	250.000	354.000	225.000
Other operating expenses	7.000	37.000	37.000
Total expenditure	2.281.000	2.900.000	2.863.000
Operating result	0	-27.000	10.000
Financial expenses	0	10.000	10.000
Result	0	-37.000	0

In March 2021 the Board approved a 2021 Budget where the donor contributions were budgeted on a level of € 2.873.000. For 2021, 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 March 2021 budget planning for 2021 resulted in a deficit of € 37.000, as reflected in the Original Budget 2021 in table 3. Taking the current situation into account projections of the actual impact of the Coronavirus pandemic and revisions made to the budgets of running projects have led to a revision of the planned expenditures 2021 to the amount of € 2.863.000 (see Table 3). The Revised Budget 2021 and the latest projections both show that result over financial year 2021 will be nil.

Amsterdam, 11 April 2023

G.E. Weiss, director





# LA BENEVOLENCIJA

## Report from the Board

The board had four formal meetings in 2020, discussing overall strategy, communication strategy, human resources, staff security, risk management and financial sustainability.

The Board agrees with the 2020 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 2020, the HQ is still struggling with severe understaffing. The challenges the organization faced in the turbulent year of the COVID 19 Pandemic complicated matters to resolve the understaffing.

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 now realised enabling to demonstrate the exceptional work of our foundation across the internet.

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. In addition, the war between Russia and Ukraine, also has a global affect resulting in a redesign of our landscape. 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, 11 April 2023

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

H.J.R. Kaptein (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 2020

		<u>31-12-2020</u>	<u>31-12-2019</u>
		€	€
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
<i>Tangible fixed assets</i>			
Office rebuilding	(1)	--	2.276
<b>CURRENT ASSETS</b>			
<i>Receivables</i>			
Debtors	(2)	--	1.258
Taxes	(3)	6.430	7.949
Receivables, prepayments and accrued income	(4)	<u>32.214</u>	<u>24.670</u>
		38.644	33.877
<i>Cash</i>	(5)	1.241.042	1.430.714
<b>Total</b>		<u>1.279.686</u>	<u>1.466.867</u>

# LA BENEVOLENCIA

	<u>31-12-2020</u>	<u>31-12-2019</u>
	€	€
<b><u>RESERVES AND LIABILITIES</u></b>		
<b>RESERVES</b>		
General reserve	(6) (23.819)	(18.622)
 <b>CURRENT LIABILITIES</b>		
Taxes	(7) 3.757	7.627
Grants	(8) 831.190	883.614
Current liabilities, accruals and deferred income	(9) <u>468.558</u>	<u>594.248</u>
	1.303.505	1.485.489
<b>Total</b>	<u><u>1.279.686</u></u>	<u><u>1.466.867</u></u>

# LA BENEVOLENCIJA

Stichting Radio La Benevolencija, Amsterdam

## Statement of income and expenditure 2020

		<b>Budget 2020</b>	<b>2020</b>	<b>2019</b>
		<b>€</b>	<b>€</b>	<b>€</b>
<b>INCOME</b>				
Donor contributions	(10)	2.281.000	2.296.058	2.906.544
Rent income			4.053	13.296
Financial income			--	2.272
Other income			--	--
<b>Total income</b>		<b>2.281.000</b>	<b>2.300.111</b>	<b>2.922.112</b>
<b>EXPENDITURE</b>				
Human Resources	(11)	739.000	790.982	711.771
Operating expenses	(12)	1.542.000	1.505.755	2.222.394
Financial expenses	(13)	--	8.571	7.259
<b>Total expenditure</b>		<b>2.451.000</b>	<b>2.305.308</b>	<b>2.941.424</b>
<b>Result</b>		<b>--</b>	<b>(5.197)</b>	<b>(19.312)</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 2019) 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>2020</u>	<u>2019</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>(31.084)</u>	<u>(21.986)</u>
	2.276	11.374
Investments	--	--
Depreciation	<u>(2.276)</u>	<u>(9.098)</u>
Balance at December 31	<u>--</u>	<u>2.276</u>
Historical cost price at December 31	33.360	33.360
Accumulated depreciation at December 31	<u>(33.360)</u>	<u>(31.084)</u>
Balance at December 31	<u>--</u>	<u>2.276</u>
	<b><u>31-12-2020</u></b>	<b><u>31-12-2019</u></b>
	€	€
<b>CURRENT ASSETS</b>		
<i>Receivables</i>		
<u>(2) Debtors</u>		
Sub-rent debtors	<u>--</u>	<u>1.258</u>
<u>(3) Taxes</u>		
Value added tax	<u>6.430</u>	<u>7.949</u>



# LA BENEVOLENCIA

	<u>31-12-2020</u>	<u>31-12-2019</u>
	€	€
<u>(4) Receivables, prepayments and accrued income</u>		
Prepaid rent	8.566	1.261
Deposit for office rent headquarters	4.345	2.000
Deposit for office rent field office(s)	5.832	3.141
Other receivables and prepayments	13.471	18.268
	<u>32.214</u>	<u>24.670</u>

The deposit for the office rent (€ 2.000) of the former office premises of RLB headquarters at Plantage Middenlaan 27-III in Amsterdam has been fully refunded in 2020.

	<u>31-12-2020</u>	<u>31-12-2019</u>
	€	€
<b>Cash</b>		
<u>(5) Cash</u>		
<i>Amsterdam office</i>		
ABN AMRO Bank, current accounts	1.110.460	1.373.529
ABN AMRO Bank, saving accounts	56.001	11.000
Petty cash	672	710
<i>Burundi office</i>		
Ecobank, current accounts	26.238	8.800
Petty cash	158	281
<i>Congo office (DRC)</i>		
TMB, current account	32.830	15.937
TMB, current account Kinshasa	--	448
Petty cash	842	492
<i>Rwanda office</i>		
Ecobank, current accounts	13.841	19.517
Cash in transit		--
	<u>1.241.042</u>	<u>1.430.714</u>

Cash equivalents are freely disposable.

# LA BENEVOLENCIA

	<u>2020</u>	<u>2019</u>
	€	€
<b>RESERVES</b>		
<u>(6) General reserve</u>		
Balance at January 1	(18.622)	690
Result	<u>(5.197)</u>	<u>(19.312)</u>
Balance at December 31	<u>(23.819)</u>	<u>(18.622)</u>
 <b>CURRENT LIABILITIES</b>		
<u>(7) Taxes</u>		
Payroll taxes	<u>3.757</u>	<u>7.627</u>
 <u>(8) Grants</u>		
Grants	<u>831.190</u>	<u>883.614</u>

# LA BENEVOLENCIA

The donor installments received in the financial year 2020 for the next financial year(s) are calculated as follows:

Donor	Grants to be spent 31-12-'19	Balance / Instalments received (paid) in 2020	Project partners	Adjustments*	Project expenses / Donor contribution 2020	Grants to be spent 31-12-'20
Media4Dialogue ph. II (EKN M4D2)	736.416	589.829			(889.721)	436.524
Media Support project III (EKN BUR Media Support III Y1)	1.718	(1.718)				--
Media Support project III Y2&Y3(EKN BUR Media Support III Y2_Y3)	135.282	350.541			(305.942)	179.881
SWISS Media Support project III Y2&Y3 (SWISS Media Support III Y2_Y3)	45.228	644.583			(439.974)	249.837
CARE/ON ARC Burundi (ARC_BUR)	(33.950)	87.168			(69.120)	(15.902)
AEGIS / SIDA – ESPR (AEGIS_ESPR)	45.886	76.110			(150.192)	(28.196)
Girl Effect year 2	(17.492)					(17.492)
Belgian Embassy – Media Support (EKB BUR Media Support)	(23.641)	433.392	4.708		(409.182)	5.277
SWISS DDC	(4.270)	4.270				--
IOM – CISPE campaign	--					--
CORDAID – CISPE campaign	(12.335)					(12.335)
EU – GAMER project (RLB share)	163.709		89.425		(94.815)	158.319
EU – GAMER project (Consortium partners)	(152.937)		(89.425)		111.781	(130.581)
CSC – COMMIT project		23.119			(16.757)	6.362
INTERPEACE – RMP		32.187		(555)	(20.386)	11.246
Mercy Corps – FARM project					(11.750)	(11.750)
	883.614	2.239.481	4.708	(555)	(2.296.058)	831.190

\*) 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 2020 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 2019 – June 2020), including a 3-month no-cost extension, were funded solely by the Dutch donor, EKN Burundi. The total expenses in the period until June 2020 were € 308.145 and led to a balance of € 1.718, which has been settled with the donor in February 2020.

**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

# LA BENEVOLENCIJA

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 2020, operations have been running at full speed. By the end of 2020, activity implementation was on track. This is financially reflected in a project balance per balance sheet date of € 15.902 to receive from the donor.

**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 has submitted the second invoice of € 17.492 upon submission of the final report of this project.

**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.

**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 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

# LA BENEVOLENCIJA

(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>31-12-2020</u>	<u>31-12-2019</u>
	€	€
<b><u>(9) Current liabilities, accruals and deferred income</u></b>		
Accounts payable	10.791	4.871
GAMER project (Consortium partners)	217.544	458.812
Oxfam Novib Regional	44.998	44.998
Accrued vacation money	3.873	3.661
Accrued vacation days due but not taken and overtime	6.973	9.196
Accrued project expenses	132.634	36.919
Other accruals	51.745	36.850
	<u>468.558</u>	<u>594.248</u>

## CONTINGENT LIABILITIES

### *Contingent liabilities and significant financial obligations*

#### **Office Rent**

As of 18 January 2019, 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 2019 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 2020 €	2020 €	2019 €
<u>(10) Donor contributions</u>			
Media4Dialogue ph. I (EKN M4D)	--	--	398.682
Media4Dialogue ph. II (EKN M4D2)	682.000	889.721	358.321
Media Support project III (EKN BUR Media Support III Y1)	158.000	--	308.145
Media Support project III Y2&Y3(EKN BUR Media Support III Y2_Y3)	192.000	305.942	139.583
SWISS Media Support project III Y2&Y3 (SWISS Media Support III Y2_Y3)	192.000	439.974	243.908
CARE/ON ARC Burundi (ARC_BUR)	93.000	69.120	116.232
AEGIS / SIDA – ESPR (AEGIS_ESPR)	260.000	150.192	201.787
Belgian Embassy – Media Support (EKB BUR Media Support)	344.000	409.182	159.803
SWISS DDC	101.000	--	100.438
IOM – CISPE campaign	30.000	--	54.998
CORDAID – CISPE campaign	--	--	43.597
EU – GAMER project (RLB Share)	--	94.815	16.363
CSC – COMMIT project	--	16.757	--
INTERPEACE – RMP	--	20.386	--
Mercy Corps – FARM project	--	11.750	--
	<hr/>	<hr/>	<hr/>
	2.451.000	2.407.839	2.141.857
EU – GAMER project (Consortium partners)	--	(111.781)	764.687
	<hr/>	<hr/>	<hr/>
	2.451.000	2.296.058	2.906.544

# LA BENEVOLENCIA

EXPENDITURE	Budget	2020	2019
	2020		
	€	€	€
<u>(11) Human Resources</u>			
Salaries	500.000	502.866	439.909
Social charges	65.000	66.435	56.541
Consultancy fees	159.000	205.173	194.258
Housing allowance	--	--	3.040
Other expenses	15.000	16.508	18.023
	<u>739.000</u>	<u>790.982</u>	<u>711.771</u>

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

	2020	2019
	€	€
<i>Salaries</i>		
Headquarters Amsterdam	113.905	111.542
Field offices Burundi, DRC and Rwanda	388.961	328.367
	<u>502.866</u>	<u>439.909</u>
<i>Social charges</i>		
Headquarters Amsterdam	29.191	22.404
Field offices Burundi, DRC, Rwanda and South Sudan	37.244	34.137
	<u>66.435</u>	<u>56.541</u>
<i>Consultancy fees</i>		
Headquarters Amsterdam (Director, Finance and Program)	137.940	144.840
Additional fee Head of Finance for extra support	11.394	8.911
Field offices Burundi, DRC, Rwanda and South Sudan	55.839	40.507
	<u>205.173</u>	<u>194.258</u>

In FTE's (full time equivalent) there were 2,5 staff members employed at headquarters in 2020 (2019: 2.4 FTE's). There were no pension payments at headquarters in 2020 (2019: nil).

In the field offices, 23 staff members were employed on a full-time contract basis in 2020. Burundi – 8, DRC – 4 and Rwanda – 10 (20 staff members in 2019: Burundi – 5, DRC - 5 and Rwanda – 10). In total, RLB employed 22,4 staff members in 2020, 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 2020 of € 189.000 (2019: € 181.000),

# LA BENEVOLENCIJA

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 2020	Director 2019
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	189.000	181.000
-/- 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 2020</b>	<b>2020</b>	<b>2019</b>
	€	€	€
<b><u>(12) Operating expenses</u></b>			
Depreciation office rebuilding	2.300	2.276	9.098
Travel and transport	92.000	95.297	150.542
Broadcasting rates	575.000	551.699	172.579
External evaluation	--	--	73.486
Audit costs	41.000	39.650	43.710
Services and production	724.700	722.104	675.651
Operational costs (incl. capital items)	250.000	202.423	302.059
Other operating expenses	7.000	4.087	30.582
	<u>1.692.000</u>	<u>1.617.536</u>	<u>1.457.707</u>
EU – GAMER project (Consortium partners)	<u>(150.000)</u>	<u>(111.781)</u>	<u>764.687</u>
	<u>1.542.000</u>	<u>1.505.755</u>	<u>2.222.394</u>
	<b>Budget 2020</b>	<b>2020</b>	<b>2019</b>
	€	€	€
<b><u>(13) Financial expenses</u></b>			
Bank charges	10.000	7.180	7.259
Foreign exchange difference	<u>(10.000)</u>	<u>1.391</u>	<u>--</u>
	<u>--</u>	<u>8.571</u>	<u>7.259</u>

## 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 2020.

# LA BENEVOLENCIA

## Signing of the financial statements

Amsterdam, 11 April 2023

A.J.E. van Hoek,

N.W. van Houte,

S.M. Cleveringa,

H.J.R. Kaptein (Treasurer), authorized to sign on behalf of the Board

A handwritten signature in black ink, appearing to be 'H.J.R. Kaptein', written over a horizontal line.

# LA BENEVOLENCIA

## **Other information**

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

The board proposes that the result for the financial year 2020 amounting to minus € 5.197 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 Board of Stichting Radio La Benevolencija\Humanitarian Tools Foundation.

### A. Report on the audit of the financial statements 2020 included in the annual report.

#### Our opinion

We have audited the financial statements 2020 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 at 31 December 2020 and of its result for 2020 in accordance with the 'RJ-Richtlijn C1 Kleine organisaties zonder winststreven' (Guideline for annual reporting C1 'Small not-for-profit organisations') of the Dutch Accounting Standards Board) and the 2020 Policy rules implementation of the Standards for Remuneration Act (WNT).

The financial statements comprise:

1. the balance sheet as at 31 December 2020;
2. the statement of income and expenditure for 2020; and
3. the notes comprising of 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 and the Audit Protocol WNT 2020. 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.

Oranje Nassaulaan 1  
1075 AH Amsterdam  
Telefoon 020 571 23 45

E-mail [info@dubois.nl](mailto:info@dubois.nl)  
[www.dubois.nl](http://www.dubois.nl)  
KvK nummer 34374865



**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.**

The annual report contains other information, in addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of the board's report and the proposed appropriation of the result.

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.

The board is responsible for the preparation of the other information, being the Board's report in accordance with Guideline for annual reporting 'RJ-Richtlijn C1 Kleine organisaties zonder winststreven' (Guideline for annual reporting C1 'Small not-for-profit organisations').

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

**Responsibilities of the board for the financial statements.**

The board is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 'RJ-Richtlijn C1 Kleine organisaties zonder winststreven' (Guideline for annual reporting C1 'Small not-for-profit organisations') and the 2020 Policy rules implementation of the Standards for Remuneration Act (WNT). Furthermore, the board is responsible for such internal control as the board 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, the board is responsible for assessing the organisation's ability to continue as a going concern. Based on the financial reporting framework mentioned, the board should prepare the financial statements using the going concern basis of accounting, unless the board either intends to dissolve the foundation or to cease operations, or has no realistic alternative but to do so.

The board should disclose events and circumstances that may cast significant doubt on the entity'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 engagement 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 scepticism throughout the audit, in accordance with Dutch Standards on Auditing and the Audit Protocol WNT 2020, ethical requirements and independence requirements.

Our audit included among others:

- 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 entity's internal control;
- evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board;
- concluding on the appropriateness of the board'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 entity'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 an entity 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 the board 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, 13 April 2023

Dubois & Co. Registeraccountants

A.P. Buteijn RA

# LA BENEVOLENCIA