

LA BENEVOLENCIA

Annual Report 2021

Radio La Benevolencija

Amsterdam

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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 2021.

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 and those who help them. Using a combination of edutainment methodologies and comparative psychological research, RLB's media interventions in the Great Lakes region of Africa and in Europe are behaviour change media interventions 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 documentary and educational programmes, as well as videogames 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 eminent genocide and trauma psychology experts who analysed the drivers of atrocity during genocides around the world in the 20th century, and converted them into messaging that teaches target audiences in to recognise and resist those drivers by embedding those messages in Entertainment media. The organisation seeks to apply this methodology in complex media settings, as well as working for "solidarity alliances" among targets of ethno-centric violence, inspired by RLB's ideological archetype "La Benevolencija Sarajevo", an NGO 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 which also functions as the field office for European operations. The core staff at Amsterdam HQ oversees 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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Looking back at 2021

The single defining factor of 2021 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 RLB's 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.

2021 saw an increase in armed group activity in Eastern Congo which was difficult to contain by the newly elected, relatively weak DRC presidency, with COVID still draining resources and the UN stabilising force MONUSCO not able to contain it. This had a further destabilising influence on Rwanda and Burundi. In this situation, RLB's M4D program plays a central peacebuilding role in the border regions of the 3 countries, with media programs that continue to work against Hate Speech, as well as with media activities serving the Dutch Foreign Ministries and other partners in the region.

Burundi's new government improved relations with Rwanda, and took minor steps to curb hate speech in the county which however still continued. Press freedom remains limited with journalists disappearing and incarcerated although also here some improvements could be registered. RLB's programs has continued to focus on Hate speech and improving neighbourly relations.

Rwanda continued to present a relatively stable environment compared to its neighbours. However a major prisoner release reawakened trauma and intergenerational conflicts. RLB's flagship radio drama Musekewya therefore focused on these thematics, forging a new alliance with NGO CBS - Community Based Sociotherapy which also provided an inclusion of sociotherapeutic practices within the Radio drama.

In Europe meanwhile, both the GAMER and COMMIT projects have entered their crucial operational phase for their impact to be achieved. Efforts are ongoing for future financing of GAMER in the form of investments by Game publishers and further grants focusing on the project's active bystander network and educational activities. The COMMIT project meanwhile continues to bring new chances of cooperation Europe-wide with organisations dealing in countering extremist and polarising environments created by new media and extremist recruitment efforts.

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

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Implementation of projects

Despite the constraints imposed by COVID-19 protocols, extended also in 2021 in the Great Lakes area , implementation of ongoing programmes was adapted and continued. While some projects ended or were nearing to their end in 2021, funding was also committed for new projects. An overview of regional and national projects undertaken during 2021 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 2021, the 2nd year of the EKN M4D 2 project was ongoing in the Volcano and Rusizi region of the Great Lakes. However, in January 2021, the field activities that made a temporary comeback in the last quarter of 2020, suffered a setback due to the reimposition of COVID-19 travel and lockdown restriction in some countries (especially. Rwanda). The following activities have continued uninterrupted:

- a) A regional fictional media campaign - Kumbuka Kesho – regional radio drama with national spin-offs from 2020. Among the spin-offs are the Bustani ya Amani radio sketches dealing with topical issues, primarily COVID-19 and its impact. In Rwanda, a video spin-off called 'Combo Taxi' was being piloted to address the people's perceptions of issues that affect cohabitation in the region.
- b) A factual media platform – Maoni Yako – addressing topical governance, security and stabilisation issues aimed at increasing media pluralism, objectivity and information quality.
- c) 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.
- d) The outreach activity has been supplemented by a grassroots radio debate component designed to engage communities in the absence of grassroots activities. The radio debates were conducted weekly in the intervention zones of the three countries.
- e) Partnerships with over 40 broadcasters in North and South Kivu have been formed to serve the dissemination of the partnership media campaigns as well. Over 75 journalists have been trained in the region. Additionally, in December 2020, an MoU was signed with RFI for the free broadcast of the regional drama (KK) on RFI Swahili in the Eastern DRC, Kenya and Tanzania. RFI reports ca 10 mio listeners in their areas. Talks with Radio Okapi have been initiated regarding an anti Hate Speech campaign in 2022.
- f) A social media platform for dissemination and monitoring of existing and new media outputs.

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- g) The first phase of 6-month semi-paid partnerships with FARM and Interpeace ended in April/May 2021. A new phase of RLB financed media campaigns has been undertaken with CARE, LPI and ESPER (a consortium of Dutch NGOs VNG & Cordaid). This media campaign has been titled Tukae Pamoja (Stay Together) and comprises a series of spots, sketches and radio debates on topics prioritised by partners, and broadcast in Ituri, Massisi, Rutshuru, Rusizi Plains, Goma, Bukavu, Fizi and Hauts Plateau.
- h) The partnership component to promote media advocacy, facilitate discussion and result-sharing. This included synergizing advocacy efforts on political engagement to further contribute to the stability of the Great Lakes region (initially restricted to projects undertaken by EKN partners in the DRC):
- **Interpeace:** The media facilitation of the Interpeace project – Roadmap to Peace in Minembwe, DRC – the broadcast of spots and magazines/debates referring primarily to the results achieved in the Banyamulenge and Babembe intra-community dialogues and the signing of a ceasefire agreement. A mid-term report was submitted on 20th January 2021.
 - **Mercy Corps:** The 6-month communication campaign on Land Rights kicked off in mid-October 2020 with the broadcast of spots and debates and ongoing in 2021.
 - **CARE:** A partnership was developed with CARE and Living Peace Institute on addressing issues of mental health, especially trauma healing and stigma attached to victims of sexual violence. RLB has incorporated themes of trauma in its regional radio, while still awaiting research from CARE to start a dedicated campaign.

B. DRC

In addition to serving as the focal point for the regional M4D2 project mentioned above, La Benevolencija DRC office continued 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:

Started in October 2020, RLB facilitated in 2021 the remaining 3 months of 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 included the design and broadcast, with input from Interpeace, radio debates and sensitisation sketches around the ceasefire and mediation processes in Minembwe.

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. This campaign ended in April 2021

C. Burundi

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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), came to a formal close on 30 June 2021, but was granted a 36 months costed extension by EKN Burundi and Swiss DDC. The latter shortened the costed extension period to 18 months, thus ending 31 December 2022. 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 2021, 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.

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;

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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. By the end of 2020, ARC project activities were completed in line with targets and objectives. In 2021, the administrative closing procedures were completed and the financial settlement of the project balance was done by August 2022.

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 2019 and activity implementation commenced from January 2021 onwards . This project, entitled 'Strengthening Burundian Media to Uphold Democratization Processes, Reconciliation and the Rule of Law' is 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. This project is ensuring the continuation of broadcasts of the Burundian radio Drama Murikira Ukuri beyond the end of the Belgian project in March 2021.

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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, Musekeweya and the organisation of listening clubs, field events and focus groups. By the end of June 2021 activities were completed in line with targets and objectives.

Tujyane project (July 2020 – June 2022) 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 Musekeweya broadcast and related activities. Given that complementary funding received from Aegis, RLB started utilizing the CBS-EIDHR funding from April 2021 (to ensure an additional 10-month continuation of Musekeweya). The cooperation with CBS marks a milestone for RLB who sees complementarity in its messaging with that of CBS 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.

Action for Sustainable Peace, Inclusion, Rights & Equality (AEGIS ASPIRE, December 2021 - November 2025) – funded by AEGIS Trust/SIDA

The AEGIS ASPIRE project, the successor to the Education for Sustainable Peace in Rwanda (AEGIS ESPR), started officially on 1 December 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, Musekeweya and the organisation of listening clubs, field events and focus groups. Actual program implementation commenced from January 2022 onwards.

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

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

In 2021, 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 3 organizations in Europe, CESIE (Italy), Visual World Foundation (Hungary) 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.

To accommodate production delays and consequently delays in project evaluation, the EU granted a no-cost extension of the project till end January 2022. This will allow the project’s impact evaluations to complete in time.

The experimental evaluation started in Mid-December 2021 in Brussels, carrying out tests on the first of 100 subjects playing the project game (Horns of Justice) as well as a control group (Space Viking Raiders) playing a control game. The subjects played the game and then underwent a test in which they believed they were administering shocks to a confederate of the researcher whom they believed belongs to a minority. The social psychological evaluation led by Leiden University, started in December 2021.

GAMER’s main output, a video game, was released in Beta version in June 2021. To increase market reception, the producing partner Grendel Games started negotiations with commercial game publishers whose games attract millions of gamers worldwide. Five publishers voiced serious interest, and further data is awaited from them.

The project’s activist “Active Bystanders” continued engaging with the project’s target’s audience, young men vulnerable to extremist recruitment, on platforms such as REDDIT, 4CHAN, TELEGRAM and many other National and International sites as well as regular Gaming Fora.

The project’s closing event was held on 19 December 2022, in Brussels. Participants were also able to attend the event online.

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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.

The project progressed unexpectedly well, running its online campaign on Facebook, Instagram and TikTok, with postings following RLB's "Continuum of Violence" and "Active Bystandership". It is due to last till June 2022. It has adopted RLB's suggestion to the project leaders, running a campaign entitled "Hate, a course in 3 lessons" that, instead of encouraging "Counterspeech" deemed mostly ineffective, and tried to equip the target audience with tools to recognize and counteract Hate Speech and fake news.

Students trained in the Netherlands, Austria, Italy, and Greece stayed with the campaign, taking part in some brainstorming sessions for new posts in the local languages, with a European campaign in English that started in September. RLB and the Austrian partner, Die Berater, established a central campaign leading committee constantly communicating to coordinate the different posts that were coming in from the different partner countries. A structure was established, pairing country teams in weekly "tandems" that co-created campaign posts and PR actions.

An interim partner coordination meeting took place in Athens on 15 and 16 December 2021.

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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 2021 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

The delays incurred in 2020 due to the Coronavirus pandemic on planned activities required extra coordination to ensure implementation of activities to get back on track, especially with the nearing of some major grants. As a consequence fundraising efforts were scaled down knowing that funding had already been secured for 2021, 2022 and partially beyond 2023.

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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 2021.

Table 1

Project name	Country	Period	Number of beneficiaries	Total amount	Amount committed	Budget 2021	Budget 2020	Budget 2019	Budget 2018
EKN M4D	BUR, DRC and RWA	01/15 – 12/17	36	4.846.632	4.846.632				
EKN M4D phase 2	BUR, DRC and RWA	07/19 - 06/23	48	5.655.015	358.321	889.721	969.856	1.346.060	1.807.055
AEGIS_ASPIRE	RWA	12/21 - 11/25	48	631.680			2.044	146.867	146.867
AEGIS_ESPR	RWA	07/16 – 06/20	48	634.245	583.205	51.040			
AEGIS_ESPR addit. extra costed extension Y5	RWA	07/20 – 06/21	12	152.222		99.152	76.455		
CBS Tuyane project	RWA	07/20 – 06/21	12	198.364			91.383	106.981	
ARC_BUR	BUR	01/17 – 12/20	48	262.620	183.140	69.120	-6.384		
EKN BUR_Media Support III 2018-2019 (Y1)	BUR	04/18 - 03/19	12	664.132	664.132				
EKN BUR/SUISSE DDC_Media Support III 2019-2021 (Y2+Y3)	BUR	07/19 - 06/21	24	3.606.196		745.916	877.265	1.087.199	895.816
EKB BUR_Media Support	BUR	11/18 – 12/20	26	666.757	161.559	409.182	95.970		
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	1.031.784			247.059	406.170	378.555
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	124.194	8.618	
EU - G.A.M.E.R. partner share	NL, HU & IT	11/19 - 10/21	24	694.476	764.687	-111.781	41.570		
EU -COMMIT	NL	06/20 - 12/21	18	115.595		16.757	40.730	45.397	
Interpeace - RMP project	DRC	10/20 - 03/21	6	63.723		20.386	41.681		
Mercy Corps - FARM project	DRC	11/20 - 04/21	6	37.699		11.750			
Total				19.797.045	7.777.072	2.296.058	2.601.823	3.147.292	3.228.293

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

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Realisation of Income and Expenditure in 2021

The operating result for the year 2021, amounting to € 6.433, has been added to the general reserve of minus € 23.819 as at 31 December 2020. This resulted in a negative balance of the general reserve of € 17.386 at 31 December 2021. Table 2 gives an overview of the income and expenditure in 2021.

Table 2

Income	2.873.000	2.624.051	2.300.111
Expenditure			
Human Resources	996.000	832.183	790.982
Operating expenses	1.630.000	1.764.674	1.505.755
Financial expenses	10.000	20.761	8.571
Total expenditure	2.873.000	2.617.618	2.305.308
Operating result	---	6.433	(5.197)

In the beginning of 2021 it was expected that the COVID-19 restrictions would be relaxed in the countries where RLB operates. Accordingly, the budget for 2021 was increased to get back on track with program implementation and field activities. Despite these restrictions not being entirely relaxed and that for several periods in 2021 restrictions on national level were re-instated, RLB managed to scale up program implementation and field activities in 2021. This is reflected in an increase of both income and expenditure of more than € 300.000. Compared to the budget 2021, except for the budgeted financial expenses, the realisation 2021 was less. This is mainly due to COVID-19 restrictions not being relaxed entirely, but also - partially related tot the Coronavirus pandemic – RLB didn't succeed to increase human resource capacity. Despite efforts at HQ by recruiting one staff member, the contract with this new staff member was not renewed. The increase in the costs of human resources is mainly the result of the salaries paid during the six month period of the contract of the temporary recruited staff member at HQ.

As mentioned RLB managed to boost program implementation and field activities. This is also reflected in the increase of the operating expenses from € 1.5 million to almost € 1.8 million.

Though, based on financial expenses incurred in 2020, RLB budgeted an amount of € 10.000 for the financial expenses was substantially lower compared to the realisation in 2021, which amounted to € 20.761. In 2020 and years before the Euro was a stable and strong currency. Unfortunately, the Euro devaluated compared to currencies as the US-dollar and the pound Sterling causing a total exchange rate loss of € 11.000.

Closing a year with a positive result, in a period where the COVID 19 Pandemic still had a substantial impact on operations, can be considered as satisfactory and gives confidence for the near future.

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Budget 2021 and 2022

The budgets for the financial years 2021 and 2022 are shown in table 3.

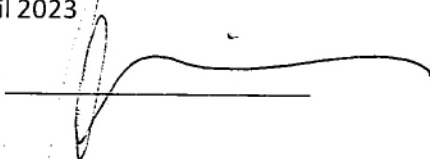
Table 3

	2021	2022
INCOME	€	
Donor contributions	2.873.000	3.147.000
Total income	2.873.000	3.147.000
EXPENDITURE		
Human Resources	996.000	795.000
Travel and transport	110.000	160.000
Services and production (incl. broadcasting, audit and evaluation)	1.495.000	1.875.000
Operational costs (incl. capital items)	225.000	250.000
Other operating expenses	37.000	35.000
Total expenditure	2.863.000	3.115.000
Operating result	10.000	32.000
Financial expenses	10.000	20.000
Result	0	12.000

In December 2021 the Budget 2022 was presented to the Board. For 2022, it was deemed necessary to prioritise further program implementation with existing human resource capacity, knowing that major programs were nearing the project end date. For this reason, any investment in the needed substantial human resource capacity was put on hold. The costs budgeted for human resources has been calculated at a normalised level of 2021, amounting € 795.000. As it is realistic to assume that in 2022 most of the COVID 19 restrictions will be cancelled, plans to further boost program implementation in 2022 translated in an increase in the budget costs for direct program costs (incl. travel, services and production). In total the budgeted expenditure amounts € 3.115.000. With the committed donor contributions for 2022 of € 3.147.000 and budgeting the financial expenses at the same level as the realisation of 2021, € 20.000, the projection is that 2022 will result in a positive result of € 12.000.

Amsterdam, 17 April 2023

G.E. Weiss, director



LA BENEVOLENCIJA

Report from the Board

The board had four formal meetings in 2021, discussing overall strategy, communication strategy, human resources, staff security, risk management and financial sustainability.

The Board agrees with the 2021 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 continued the second 4-year phase of the regional Media for Dialogue (M4D2) project, 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 2021, the tensions in the region have again intensified.


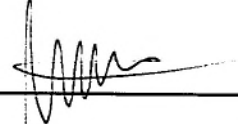

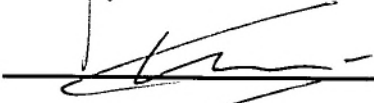
In the overall objective to strengthen Burundian media to fulfil their role as pluralistic information producers and disseminators implementation started in January 2021 of a new project funded by the EU Delegation in Burundi, entitled 'Strengthening Burundian Media to Uphold Democratization Processes, Reconciliation and the Rule of Law' is implemented by a consortium comprising Radio La Benevolencija (lead partner) and Fondation Hirondelle. This project is a good addition to the Media Support project jointly funded by EKN Burundi and Swiss DDC and implemented by Radio La Benevolencija (RLB) in partnership with RNW Media (RNW) which has been running for a couple of years already in Burundi. This 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.

A big milestone was the release in June 2021 of a video game in Beta version of the GAMER project's main output. The project, funded by the EU, tests 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 2021, 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.

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, 17 April 2023

A.J.E. van Hoek  N.W. van Houte 
H.J.R. Kaptein  S.M. Cleveringa 

LA BENEVOLENCIA

Financial statements

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Stichting Radio La Benevolencija, Amsterdam

Balance sheet as at 31 December 2021,
(after appropriation result)

	<u>31-12-2021</u>	<u>31-12-2020</u>
	€	€
<u>ASSETS</u>		
FIXED ASSETS	--	--
CURRENT ASSETS		
<i>Receivables</i>		
Debtors	(1) 605	--
Taxes	(2) 5.339	6.430
Receivables, prepayments and accrued income	(3) <u>29.315</u>	<u>32.214</u>
	35.259	38.644
<i>Cash</i>	(4) 1.611.973	1.241.042
Total	<u>1.647.232</u>	<u>1.279.686</u>

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	<u>31-12-2021</u>	<u>31-12-2020</u>
	€	€
<u>RESERVES AND LIABILITIES</u>		
RESERVES		
General reserve	(5) (17.386)	(23.819)
Unrestricted funds	(6) <u>44.998</u>	<u>--</u>
	27.612	(23.819)
 CURRENT LIABILITIES		
Payables	33.872	10.791
Taxes	(7) 7.849	3.757
Grants	(8) 1.197.157	831.190
Current liabilities, accruals and deferred income	(9) <u>380.742</u>	<u>457.767</u>
	1.619.620	1.303.505
 Total		
	<u><u>1.647.232</u></u>	<u><u>1.279.686</u></u>

LA BENEVOLENCIJA

Stichting Radio La Benevolencija, Amsterdam

Statement of income and expenditure 2021

		Budget 2021	2021	2020
		€	€	€
INCOME				
Donor contributions	(10)	2.873.000	2.601.823	2.296.058
Rent income			4.660	4.053
Financial income			--	--
Other income			17.568	--
Total income		<u>2.873.000</u>	<u>2.624.051</u>	<u>2.300.111</u>
EXPENDITURE				
Human Resources	(11)	996.000	832.183	790.982
Operating expenses	(12)	1.630.000	1.764.674	1.505.755
Financial expenses	(13)	10.000	20.761	8.571
Total expenditure		<u>2.873.000</u>	<u>2.617.618</u>	<u>2.305.308</u>
Operating result		--	6.433	(5.197)
Released amounts from current liabilities, accruals and deferred income		--	44.998	--
Total result		<u>--</u>	<u>51.431</u>	<u>(5.197)</u>
Appropriation of total result:				
General reserves		--	6.433	(5.197)
Unrestricted funds		--	44.998	--
			<u>51.431</u>	<u>(5.197)</u>

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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 2020) 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.

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Principles of valuation of assets and liabilities

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.

Cash

Cash and cash equivalents consist of cash, bank balances and deposits with a term of less than twelve months. Cash and cash equivalents are valued at nominal value. Cash equivalents are freely disposable.

Reserves

General reserve

The general reserve is that part of the reserves which the authorized bodies can dispose of without restrictions by legal or statutory provisions for the purpose for which the foundation was established.

Unrestricted and restricted funds

Unrestricted and restricted funds are that part of the reserves that has been set aside because it has been given a more limited spending option than would be permitted in view of the foundation's objective. If this restriction has been applied by third parties, this part of the funds are recognized as restricted funds. Otherwise the funds are recognized as unrestricted funds.

Current liabilities

Grants

Project income and project expenditures from grants are recognized as donor contributions and expenditures in the statement of income and expenditure in proportion to of the progress of program implementation. Taking into account received instalments, and where applicable disbursements to and refunds from project partners and other revisions, result in grants to be spent as per balance date.

Current liabilities, accruals and deferred income

Short-term debts are valued at nominal value upon initial recognition.

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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.

Foreign exchange rate differences arising on the settlement or translation of monetary items are recognized in the statement of income and expenditure in the period in which they arise. Benevolencija does not apply hedge accounting.

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.

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Notes to specific items of the balance sheet

CURRENT ASSETS	31-12-2021	31-12-2020
	€	€
<i>Receivables</i>		
<u>(1) Debtors</u>		
Sub-rent debtors	605	--
<u>(2) Taxes</u>		
Value added tax	5.339	6.430
<u>(3) Receivables, prepayments and accrued income</u>		
Prepaid rent	8.566	8.566
Deposit for office rent headquarters	4.345	4.345
Deposit for office rent field office(s)	5.832	5.832
Other receivables and prepayments	10.572	13.471
	29.315	32.214
<i>Cash</i>		
<u>(4) Cash</u>		
<i>Amsterdam office</i>		
ABN AMRO Bank, current accounts	1.487.983	1.110.460
ABN AMRO Bank, saving accounts	56.001	56.001
Petty cash	706	672
<i>Burundi office</i>		
Ecobank, current accounts	32.743	26.238
Petty cash	19	158
<i>Congo office (DRC)</i>		
TMB, current account	9.872	32.830
Petty cash	6.070	842
<i>Rwanda office</i>		
Ecobank, current accounts	18.579	13.841
	1.611.973	1.241.042

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RESERVES	<u>2021</u>	<u>2020</u>
	€	€
<u>(5) General reserve</u>		
Balance at January 1	(23.819)	(18.622)
Operating result	<u>6.433</u>	<u>(5.197)</u>
Balance at December 31	<u>(17.386)</u>	<u>(23.819)</u>
<u>(6) Unrestricted funds</u>		
Balance at January 1	--	--
Additions / deductions	<u>44.998</u>	<u>--</u>
Balance at December 31	<u>44.998</u>	<u>--</u>

This amount relates to DRC-based regional partnership, covering Burundi and Rwanda as well, financed by multiple donors. In Burundi, due to ongoing security risks by the political upheaval in May 2015, Benevolencija was unable to implement the activities according to the plan which led to a project balance of € 44.998 by the end of the project in October 2016. Benevolencija recognized this balance for 5 years after project end date as an accrual (see also point 9 of the notes to specific items of the balance sheet). As of balance date 31.12.2021, Benevolencija recognizes this amount as funds arising from a completed project, and therefore to be added under the unrestricted funds given the more limited spending option than would be permitted in view of the foundation's objective

	<u>31-12-2021</u>	<u>31-12-2020</u>
	€	€
CURRENT LIABILITIES		
<u>(7) Taxes</u>		
Payroll taxes	<u>7.849</u>	<u>3.757</u>
<u>(8) Grants</u>		
Grants	<u>1.197.157</u>	<u>831.190</u>

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The donor installments received in the financial year 2021 for the next financial year(s) are calculated as follows:

Donor	Grants to be spent 31-12-'20	Balance / Instalments received (paid) in 2021	Project partners	Adjustments*	Project expenses / Donor contribution 2021	Grants to be spent 31-12-'21
Media4Dialogue ph. II (EKN M4D2)	436.524	1.251.648			(969.856)	718.316
Media Support project III Y2&Y3(EKN BUR Media Support III Y2_Y3)	179.881	538.794		5.510	(441.493)	282.991
SWISS Media Support project III Y2&Y3 (SWISS Media Support III Y2_Y3)	249.837	477.000		4.868	(435.772)	295.933
CARE/ON ARC Burundi (ARC_BUR)	(15.902)				6.384	(9.518)
AEGIS / SIDA – ESPR (AEGIS_ESPR)	(28.196)	105.571			(76.455)	921
AEGIS / SIDA – ASPIRE (AEGIS_ASPIRE)					(2.044)	(2.044)
Girl Effect year 2	(17.492)			17.492		--
Belgian Embassy – Media Support (EKB BUR Media Support)	5.277		803	(9.935)	(95.970)	(99.825)
CORDAID – CISPE campaign	(12.335)	12.335				--
EU – GAMER project (RLB share)	158.319		(33.256)		(124.194)	869
EU – GAMER project (Consortium partners)	(130.581)		33.256	(41.570)		(138.895)
CSC – COMMIT project	6.362	15.119			(40.730)	(19.249)
INTERPEACE – RMP	11.246			977	(41.681)	(29.458)
Mercy Corps – FARM project	(11.750)	11.750				--
EU Burundi Media Support		592.164			(247.059)	345.105
EU Burundi Media Support (partner)		(246.570)	88.175			(158.395)
CBS Tuyane project		102.089			(91.383)	10.706
	831.190	2.859.900	88.978	(22.658)	(2.560.253)	1.197.157

*) Amounts are adjustments in the grant to be spent as reported in previous years or as budget revision(s) in current year. Also minor reconciliation differences are reported under the adjustments.

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. 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, but 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. The field activities that made a temporary comeback in the last quarter of 2020, suffered a setback due to the reimposition of COVID-19 travel and lockdown restriction in some countries (especially Rwanda and DRC). Despite this set back and the armed group activities, affecting particularly program implementation in DRC, the team managed to boost activities in last quarter of 2021.

EKN BUR & SWISS Media Support III Y2 and Y3 – In May 2020, the Media Support III proposal was adapted after the agreement of Cooperation Suisse to jointly support the Media Support project for the remaining period of two years covering July 2020 to June 2022. 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. Funded jointly by EKN Burundi and Swiss DDC, this 36-month project in partnership with RNW Media came to an formal close on 30 June

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2021 but was granted a 36-months costed extension by both the Swiss and Dutch by November 2021. Project funds have been allocated retroactively since July 2021. It is to be noted that the Swiss co-funding is until 31 December 2022.

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. Administratively the project was concluded in 2021 with a financial adjustment of € 6.384, resulting in a balance of € 9.518 to receive from the donor. The balance was paid by the donor in August 2022.

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 2021 for the period July 2021 – June 2021 (Y4). With the nearing of the end of this period a further 12 month costed-extension until June 2021 (Y5) was granted. This allowed to utilize almost all committed funds for program implementation. The balance of € 921 has been settled with the donor.

AEGIS_ASPIRE – This project, is the adapted continuation of the ESPR project and is a new peace education 4 year project ‘Aspire: Strengthening resilience to Conflict’ that officially commenced in 1 December 2021. Th costs in 2021 are reported from October 2021 for a 4-year period.

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. This project was scheduled to end in December 2020, but due to this late start a 3-month no cost extension, until March 2021, was needed to complete activities This program co-funded Burundian Radio Drama Murikira Ukuri. The final report was submitted in September 2021 and has been financially settled in 2022.

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. Settlement of the invoice happened early 2021.

EU – GAMER project - The 24 month project with RLB as coordinating partner and 3 consortium partners. A fourth consortium partner could not continue its participation in this prestigious project for administrative reasons. The GAMER partners aim to prevent online radicalization by providing “resilience know-how” and triggering critical thinking through an online gaming tool. In 2021, RLB’s GAMER project reached its main output and evaluation phase, targeting the online video-gaming environment, with a special focus on vulnerable individuals for whom this is the main source of entertainment. GAMER’s main output, a video game was released in Beta version in June 2021. To accommodate production delays and consequently delays in project evaluation, the EU granted a no-cost extension of the project till end January 2022.

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CSC – COMMIT project - 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 progressed unexpectedly well, running its online campaign on Facebook and Instagram – and also TikTok, with postings following RLB’s “Continuum of Violence” And “active Bystandership”. It is due to last till June 2022. It has adopted RLB’s suggestion to the project leaders, running a campaign entitled “Hate, A course in 3 lessons” that, instead of encouraging “Counterspeech” deemed mostly ineffective, and tried to equip the target audience with tools to recognise and counteract Hate Speech and fake news.

EU Burundi Media Support - With the approval of the EU Delegation funded media support project, a contract with the EU was signed on the 28th of December 2020. This 24-month project officially started on 29th December 2020 and is been implemented in partnership with Fondation Hirondelle. The project was officially launched in May 2021. RLB share is € 633.854. This project is ensuring the continuation of broadcasts of the Burundian radio Drama Murikira Ukuri beyond the end of the Belgian project (EKB BUR Media Support) in March 2021.

CBS Tuyane project - The official RLB component of the 24-month Tuyane project on prisoner reintegration commenced from April 2021. However, RLB has accompanied the CBS project from July 2020 with AEGIS co-funding. The Y1 report has just been submitted and approved. The funding available for the RLB component is EUR 142.826 for a period of 12 months starting April 2021.

	<u>31-12-2021</u>	<u>31-12-2020</u>
	€	€
<u>(9) Current liabilities, accruals and deferred income</u>		
GAMER project (Consortium partners)	176.974	217.544
Oxfam Novib Regional	--	44.998
Accrued holiday allowance	4.875	3.873
Accrued holidays and overtime	20.790	6.973
Accrued project expenses	124.916	132.634
Other accruals	53.187	51.745
	<u>380.742</u>	<u>457.767</u>

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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. At this office space RLB sub-rented one unit in 2021. As of 2022 two units will be sub-rented. The revenue in 2021 amounts € 4.660 and will increase to € 8.160 in 2022.

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 2021 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.

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Notes to specific items of the statement of income and expenditure

INCOME	Budget	2021	2020
	2021		
	€	€	€
<u>(10) Donor contributions</u>			
Media4Dialogue ph. II (EKN M4D2)	1.517.000	969.856	889.721
Media Support project III Y2&Y3(EKN BUR Media Support III Y2_Y3)	247.000	441.493	305.942
SWISS Media Support project III Y2&Y3 (SWISS Media Support III Y2_Y3)	247.000	435.772	439.974
CARE/ON ARC Burundi (ARC_BUR)		(6.384)	69.120
AEGIS / SIDA – ESPR (AEGIS_ESPR)	55.000	76.455	150.192
AEGIS / SIDA – ASPIRE (AEGIS_ASPIRE)		2.044	--
Belgian Embassy – Media Support (EKB BUR Media Support)	104.000	95.970	409.182
CBS Tuyane project	102.000	91.383	--
EU Burundi Media Support	317.000	247.059	--
EU – GAMER project (RLB Share)	193.000	124.194	94.815
CSC – COMMIT project	91.000	40.730	16.757
INTERPEACE – RMP	--	41.681	20.386
Mercy Corps – FARM project	--	--	11.750
	<u>2.873.000</u>	<u>2.560.253</u>	<u>2.407.839</u>
EU – GAMER project (Consortium partners)	<u>--</u>	<u>41.570</u>	<u>(111.781)</u>
	<u>2.873.000</u>	<u>2.601.823</u>	<u>2.296.058</u>

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EXPENDITURE	Budget		
	2021	2021	2020
	€	€	€
<u>(11) Human Resources</u>			
Salaries	600.000	498.116	502.866
Social charges	80.000	82.993	66.435
Consultancy fees	301.000	205.942	205.173
Other expenses	15.000	45.132	16.508
	<u>996.000</u>	<u>832.183</u>	<u>790.982</u>

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

	2021	2020
	€	€
<i>Salaries</i>		
Headquarters Amsterdam	120.860	113.905
Field offices Burundi, DRC and Rwanda	<u>377.256</u>	<u>328.367</u>
	<u>498.116</u>	<u>502.866</u>
<i>Social charges</i>		
Headquarters Amsterdam	31.922	29.191
Field offices Burundi, DRC, Rwanda and South Sudan	<u>51.071</u>	<u>37.244</u>
	<u>82.993</u>	<u>66.435</u>
<i>Consultancy fees</i>		
Headquarters Amsterdam (Director, Finance and Program)	164.837	137.940
Additional fee Head of Finance for extra support	8.428	11.394
Field offices Burundi, DRC, Rwanda and South Sudan	<u>32.677</u>	<u>55.839</u>
	<u>205.942</u>	<u>205.173</u>

In FTE's (full time equivalent) there were 2,6 staff members employed at headquarters in 2021 (2020: 2,5 FTE's). There were no pension payments at headquarters in 2021 (2020: nil).

In the field offices, 26 staff members were employed on a full-time contract basis in 2021. Burundi – 8, DRC – 7 and Rwanda – 11 (26 staff members in 2020: Burundi – 8, DRC - 8 and Rwanda – 10). In total, RLB employed 28,6 FTE's in 2021, whereas in the previous year, 28,5 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 2021 of € 191.000 (2020: € 189.000), since a major part of the income is funded by the Dutch Ministry of Foreign Affairs. In the table below an

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overview is given for whom the WNT applies in accordance with the 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 2021	Director 2020
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	191.000	189.000
-/- 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

	Budget 2021 €	2021 €	2020 €
(12) Operating expenses			
Depreciation office rebuilding	--	--	2.276
Travel and transport	90.000	142.267	95.297
Broadcasting rates	550.000	607.769	551.699
External evaluation	25.000	23.966	--
Audit costs	40.000	45.010	39.650
Services and production	725.000	704.781	722.104
Operational costs (incl. capital items)	190.000	193.124	202.423
Other operating expenses	10.000	6.187	4.087
	<u>1.630.000</u>	<u>1.723.104</u>	<u>1.617.536</u>
EU – GAMER project (Consortium partners)	--	41.570	(111.781)
	<u>1.630.000</u>	<u>1.764.674</u>	<u>1.505.755</u>
	Budget 2021 €	2021 €	2020 €
(13) Financial expenses			
Bank charges	5.000	9.648	7.180
Foreign exchange difference	5.000	11.113	1.391
	<u>10.000</u>	<u>20.761</u>	<u>8.571</u>


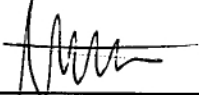
Subsequent events


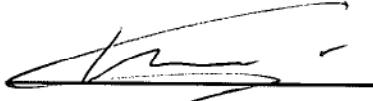
The outbreak of the coronavirus during December 2019 in China and its global spread in the year 2020 and 2021 has had an unprecedented impact on the economy at large. Although the corona measures have been scaled down in 2022, the war between Russia and Ukraine in particular has led to years of economic growth turning into a contraction of the economy. The negative effects will such as inflation are not likely to impact 2022. However, the outlook for 2023 to 2025 is a point of concern as especially development aid funds may suffer cuts on governmental level. The management monitors developments at a macroeconomic level, so that timely adjustments can be made if circumstances so require.

LA BENEVOLENTIA

Signing of the financial statements

Amsterdam, 17 April 2023

A.J.E. van Hoek  N.W. van Houte 

H.J.R. Kaptein  S.M. Cleveringa 

LA BENEVOLENCIA

Other information

Proposed appropriation of the result

The board proposes that the result for the financial year 2021 amounting to € 51.431 should be appropriated as follows:

	<u>€</u>
- Addition to the general reserve	6.433
- Addition to unrestricted funds	<u>44.998</u>
	<u>51.431</u>

The financial statements reflect this proposal.

Independent auditor's report

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

3703/April 17, 2023

Prepared by:

R.R. Caupain RA

Website: www.accountantskoeleman.nl

Koeleman accountants & belastingadviseurs B.V.

BTW nr.: NL8127.49.959.B.01

KvK nr.: 28099585

AFM vergunning nr: 13000598

ING bank: 67.56.65.531

IBAN: NL71 INGB 0675 6655 31

BIC: INGBNL2A

Stichting Radio La Benevolencija\Humanitarian Tools Foundation

T.a.v. het bestuur van:

Sumatrakade 1485

1019 RS AMSTERDAM

INDEPENDENT AUDITOR'S REPORT

To: the Board of Stichting Radio La Benevolencija\Humanitarian Tools Foundation.

Report on the audit of the financial statements 2021 included in the annual report

Our opinion

We have audited the financial statements 2021 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 December 31, 2021 and of its statement of income and expenditure for 2021 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 2021 Policy rules implementation of the Standards for Remuneration Act (WNT).

The financial statements comprise:

1. the balance sheet as at 31 December 2021 closing with a balance sheet of total € 1.647.232,-
2. the statement of income and expenditure for 2021 closing with a result of € 51.431,-; 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 2021. 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 Wet toezicht accountantsorganisaties (Wta, Audit firms supervision act), 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.

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 Implementation 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.

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 appropriate 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;
- contains all the information regarding the board's report and the other information as required by the RJ-Richtlijn C1 Kleine organisaties zonder winststreven (Guideline for annual reporting C-1 'Small not-for-profit organisations') of the Dutch Accounting Standards Board.

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, including the board's report in accordance with the RJ-Richtlijn C1 Kleine organisaties zonder winststreven (Guideline for annual reporting C-1 'Small not-for-profit organisations') of the Dutch Accounting Standards Board.

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 RJ-Richtlijn C1 Kleine organisaties zonder winststreven (Guideline for annual reporting C-1 for 'Small not-for-profit organisations') of the Dutch Accounting Standards Board and the 2021 Policy rules implementation of the Standards for Remuneration Act (WNT) of the Dutch Accounting Standards Board. 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 foundation'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 liquidate 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 foundation'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 2021, 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 foundation'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 foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause a foundation 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.

Hilversum, April 17, 2023

Koeleman accountants & belastingadviseurs B.V.

Was signed:

R.R. Caupain MSc RA