

LA BENEVOLENCIJA

Annual Report 2022

Radio La Benevolencija

Amsterdam

LA BENEVOLENCIA

Table of contents

Management Report.....	3
Looking back at 2022	4
Implementation of projects.....	5
Donors	10
Continuity and Acquisition of new contracts	10
Budget 2022 and 2023.....	13
Report from the Board.....	15
Financial statements.....	16
Balance sheet as at 31 December 2022	17
Statement of income and expenditure 2022	19
Notes	20
Activities.....	20
General accounting principles for the preparation of the financial statements	20
Principles of valuation of assets and liabilities	21
Principles for the determination of the result	22
Notes to specific items of the balance sheet	23
Notes to specific items of the statement of income and expenditure	31
Signing of the financial statements	35
Other information.....	36
Proposed appropriation of the result.....	36
Independent auditor's report.....	36



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 2022.

Established in 2002, Radio La Benevolencija Humanitarian Tools Foundation (RLB) is a Dutch NGO committed to countering identity-based incitement, hate-speech and polarization in vulnerable societies. Using a combination of education and entertainment (edutainment) methodologies and comparative psychological research, RLB implements behavior change media programmes in Rwanda, the DRC, and Burundi designed to embed in populations knowledge of how identity-based group violence, and resultant trauma, evolves, and how it can be psychologically understood to prevent recurrence. Media is central to all RLB interventions. RLB's radio dramas, factual documentaries, online gaming and educational programmes, together 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 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 and a regional coordinator, 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.

LA BENEVOLENCIJA

Looking back at 2022

Benevolencija continued implementing its strategic objectives through both regional cross-border and National activities in the African Great Lakes region, and, in Europe, further developed the intervention templates against polarisation, radical extremism and hate speech.

The African context:

RLB's African region of operations, the Great Lakes, continued to grapple with a multifaceted set of challenges spanning security, economic, health, and human rights domains in 2022. Security concerns persisted as the countries of intervention in the region – Rwanda, Eastern DRC and Burundi - faced internal conflicts, cross-border tensions, and the residual impact of historical disputes. The Democratic Republic of Congo (DRC), in particular, contributed to the instability of the region, contending with armed rebel groups, exacerbating the country's issues of inadequate governance and dependence on outside powers to protect populations and enhance security. Economically, all three countries were confronted with obstacles such as inadequate infrastructure, limited access to markets, and the effects of climate change hampered sustainable development, hindering the region's economic growth and often entrenching social tension and ethnic divides. Health challenges, exacerbated by the impact of the COVID-19 pandemic, strained healthcare systems and underscored the need for collaborative regional responses. Human rights issues were evident with instances of political repression, limitations on freedom of expression, displacement of vulnerable populations, prevalence of mis/dis-information and the resurgence of hate and dangerous speech.

Amid these challenges, regional organizations and international partners collaborated to address these issues through diplomatic initiatives, peacekeeping efforts, and development programs, recognizing the interconnectedness of security, economic well-being, public health, and human rights in fostering stability and prosperity in the African Great Lakes region. RLB collaborated with those efforts through its regional and national operations, adding audience education in psycho-social literacy and critical awareness through multiple regular radio and online Entertainment-Education series, infotainment shows, public debates, media trainings and numerous outreach activities, as a way of creating resilience to hate speech, disinformation and repression and thereby advancing peace building and development in the region.

The European context:

In 2022, Europe's security context was shaped by a myriad of factors, including geopolitical tensions, societal dynamics, and technological advancements. The polarisation during the COVID-19 pandemic had exacerbated existing vulnerabilities and heightened anxieties across European populations. Economic instability and strained healthcare systems deepened social inequalities, while the resurgence of right-wing extremism further unsettled security landscapes, fuelling fears of terrorism and social unrest. The start of the war in Ukraine added another layer of complexity to Europe's security challenges, highlighting the precariousness of regional stability and intensifying concerns about potential spillover effects. This caused European populations to face

LA BENEVOLENCIJA

mounting susceptibility to hate speech and extremist ideologies. Extremist groups capitalized on digital platforms, leveraging gaming communities and social media to recruit and disseminate propaganda. This trend underscored the urgent need for effective countermeasures to combat the proliferation of extremist narratives and mitigate the spread of radicalization.

In response, Radio La Benevolencija HTF's European projects aim to address the surge in extremism through innovative educational approaches to target audiences vulnerable to - young people aged 18-35. Using its tried and tested Entertainment Education methodology implemented in the African Great Lakes, RLB's projects use the potential of online gaming and social media campaigning as a platform for positive behaviour change, offering tools to educate vulnerable individuals and foster critical thinking. By promoting awareness of the Continuum of Violence, i.e. the psychology at the core of vulnerability to incitement, and encouraging active bystandership against it, the projects seek to empower users to recognize and resist extremist influences, becoming resilient to the threats posed by hate speech and extremist ideologies.

Implementation of projects

PROJECTS IN AFRICA

With the easing of Covid-19 restrictions and the opening of borders in 2022, project implementation was intensified to make up for lost ground in terms of frequency of activities at the regional, transborder, level. The 2022 implementation of projects included the regional Media for Dialogue (M4D) project with DRC as its hub, 2 projects in Burundi and 3 projects in Rwanda.

GREAT LAKES REGIONAL PROJECT:

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

After two years of Covid 19 constraints, 2022 allowed a potential restart to cross-border activities with the lifting of restrictions on travel and fewer health protocols. As a result, cross-border activities were intensified and open spaces for discussions and dialogues were created by upscaling local, provincial and district sessions via zoom interactions. Progressively, more and more stakeholders from different countries participated in joint reflections on issues of regional cohabitation, prevalent hate-speech and conflict triggers feeding regional instability. Recommendations for change were garnered, publicly disseminated and strategically lobbied for with stakeholders in the three countries. In parallel, increasing number of partner radios were engaged to maximise the reach of the media campaigns, through uninterrupted broadcasts of fictional and factual outputs, specifically in the cross-border regions:

- **DRC:** North Kivu: Nyiragongo, Masisi, Rutshuru and Goma; South Kivu: Kalehe, Bukavu, Uvira and Fizi; and Ituri: Djugu, Mahagi, Aru
- **Rwanda:** Rubavu, Karongi and Rusizi
- **Burundi:** Cibitoke, Bubanza, Bujumbura Mairi, Bujumbura Rurale and Rumonge

LA BENEVOLENCIA

A. Fictional and factual media campaigns in the Great Lakes

- 52 episodes of the regional drama Kumbuka Kesho, developed in DR Congo, broadcast on 42 radios in the DR Congo and on RFI Swahili.
- 50 sketches de Bustani ya Amani, developed in DRC, broadcast on 40 radios in the DR Congo
- 12 video clips of Combo Taxi, developed in Rwanda, online dissemination monthly. From April 2022, radio episodes of Combo Taxi were produced and broadcast free on VOA.
- 50 magazines of Maoni Yako, developed in DR Congo, broadcast on 42 radios.

B. Expansion of classic and online media partnerships Media partnerships in DRC: 50 + radio broadcasters in North and South Kivu, regional access through RFI Swahili, a network of 30-40 journalists/bloggers producing peacebuilding information & cover community efforts.

- New radio broadcasting networks: (SYMUF / CORACON) in North & South Kivu as well as online and social media actors.
- Approx. 70 journalists trained & a regional network of 40 journalists maintained: 28 from DRC, 6 from Rwanda 6 from Burundi.
- Online platforms regularly updated with each activity/episode/event

C. Cross-border grassroots activities adapted to tensions & security and successfully maintained. This includes cross-border debate/dialogue, college tours, restitution sessions, as well as support and accompaniment of cultural activities by local organisations/CSOs (eg. Festival Amani in DRC, Youth orgs in Rwanda and Burundi)

- 30 Face-to-face cross-border dialogue sessions were organized. In addition, two triple (6) College Tour sessions were conducted with zoom interlinks between schools and universities in RD Congo, Rwanda and Burundi
- 164 Grassroots Radio Debates on related themes
- Facilitation of regional cultural exchanges: (i) award for the “best song of peace” organized in South Kivu, with 15 participants; & (ii) organisation of “Engage toi, Engagez vous” artistic residence in Goma with 21 artistes from the whole region, development of a common produced regional hymn.

D. “No to Hate” campaign: M4D deployed an informal network of approx. 100 journalists and bloggers from across the region to thwart dangerous and hateful speech following the M23 attacks in North Kivu which polarized tensions between Rwanda and DR Congo. This network is coordinated via a general WhatsApp group with 4 local network coordinators, and common training curricula.

A collaboration with UNOPS/ Radio Okapi was initiated in the second half of 2022 to combat hate-speech (through pan-DRC broadcasts on the Monusco radio).

E. M4D Partnership Component

New partnerships with the Cordaid/VNG consortium (ESPER), CARE (Mawu Tatu), IPEACE and Living Peace Institute commenced. Partnership communication campaign resulted in over 200 media outputs, comprising sketches and radio debates, being broadcast by year-end. The themes treated were as follows:

LA BENEVOLENCIJA

- ESPER: armed banditry, kidnapping, drug addiction, harassment and corruption, activism of armed groups
- CARE: trauma resulting from SGBV
- IPEACE / S3G (Cordaid): cross-border trade
- Living Peace Institute: positive masculinity

BURUNDI

1. Media Support Project, Phase 3 (July 2021 – June 2024): co-funded by EKN Burundi and Swiss DDC

The first year of the third phase of the Media Support Project, was successfully completed with the provision of structural and editorial support to 8 partner medias, with the aim of:

- Promoting media literacy, pluralism and freedom of expression through the production of factual information.
- Opening up national and regional spaces, facilitate citizen debate and promote citizen participation, and
- Monitoring and combating the proliferation of disinformation, hate speech and incitement to hatred on social and online media as well as on traditional media.

The project also placed emphasis on the treatment of economic matters and the impact it has on governance. At the end of 2022, the Swiss DDC co-funding will cease and a new arrangement for funding is being discussed with the Dutch donor.

2. Burundi Media Capacity-Building Project (Dec 2019 – December 2022) – funded by the EU Delegation in Burundi

This project, entitled ‘Strengthening Burundian Media to Uphold Democratization Processes, Reconciliation and the Rule of Law’ and implemented by a consortium comprising Radio La Benevolencija (lead partner) and Fondation Hirondelle, was granted a 3-month no cost extension in Dec 2022 to enable the distribution of equipment to the media partners. Focusing on actions aimed at strengthening Burundian media to fulfil their role as pluralistic information producers and disseminators, to improve the rule of law and democratization processes, this project has successfully provided technical and editorial assistance and training to 10 selected media partners over the course of 24 months.

RWANDA

1. ASPIRE Project (1 December 2021- 30 November 2025): funded by AEGIS Trust/SIDA

This project - Action for sustainable peace, inclusion, rights and equality – which commenced in December is the follow-up to the ESPR project and assures continuous production & broadcast of the radio drama, Musekweya, and related grassroots activities. By Dec 2022, 52 new episodes of the drama were produced and broadcast on two radio stations, 10 radio listening clubs were accompanied, and 3 focus groups were conducted on the themes of historical legacies of genocide, the intergenerational transmission of trauma and reconciliation.

LA BENEVOLENCIJA

2. Tujyane project (July 2020 – June 2021) funded by EIDHR-CBS

2022 marked the end of the Tujyane project implemented in partnership with Community Based Socioterapy (CBS) Rwanda. Though originally due for completion in June 2021, the 24-month Tujyane project entitled 'Reintegration of ex-prisoners through trauma healing, reconciliation and awareness raising to mitigate intergenerational legacies of genocide' was granted an extension until June 2022. The RLB component of the project was completed by the end of March 2022 with an end-of project event. The final reporting was submitted to the donor at the end of 2022.

3. VIAMO Collaboration

A contract was signed with VIAMO in April 2022 to reproduce brief episodes of a selected Musekweya storyline for dissemination on mobile phones. It is a collaboration mutually beneficial to both parties as it increases the visibility of Musekweya while at the same time enhancing the possibility for Viamo to acquire new clients. Talks are underway for renewing the collaboration in 2023.

PROJECTS IN EUROPE

Both of the Benevolencija's major European projects following this strategy - GAMER and COMMIT came to an end by mid-2022.

The **GAMER** project, targeted Youth aged 18-35 in countries as diverse as the Netherlands, Italy and Hungary that are vulnerable to extremist incitement and recruitment, implemented by a consortium led by RLB. The consortium partners were Videogame producer Grendel Games (Netherlands), VISUAL WORLD Foundation (Hungary) and CESIE (Italy). The project resulted in the creation of a "Massive Online Battle Arena (MOBA)" game, called "Horns of Justice", as well as the creation and training of 3 "Active Bystander" groups of players who roamed the Internet gaming sites, seeking out individuals who showed signs of vulnerability to extremist ideologies and engaged them in meaningful conversations using "emphatic listening" and "Motivational interviewing" techniques. The project was tested for impact in randomized and controlled evaluations - Neuro-scientific tests at Brussels University and Social Psychology tests led by Leiden University. They showed positive behavior change results – a reduction in conspiracy thinking and general scapegoating among the target group. The Neuro-scientific results were published in the International Journal of Human-Computer Interaction¹

The **COMMIT** project consisted of Social Media campaigns on Facebook, Instagram and in turn provided experience in how social media can be used to amplify the same messaging that was successfully embedded in GAMER. The COMMIT project was led by Italian NGO "Centro Sviluppo Creativo Danilo Dolci (CSC), with partners in Belgium (Textgain), Greece (KMOP) and Austria (Die

¹ Guillaume P. Pech & Emilie A. Caspar (2022): Can a Video Game with a Fictional Minority Group Decrease Intergroup Biases towards Non-Fictional Minorities? A Social Neuroscience Study, International Journal of Human-Computer Interaction, DOI: 10.1080/10447318.2022.2121052

LA BENEVOLENCIJA

Berater). RLB led the strategy of the project's social media posting campaigns on Facebook and Instagram.

Since the EU mode of financing does not provide facilities for immediate continuation of ongoing projects, the HQ team created a long-term fundraising strategy to build upon the results achieved in these two projects, to achieve a spread of their methodology to larger European and possibly US audiences.

The aim is to - 1) build upon the GAMER template for how Entertainment Education messaging, tested for impact in the African Great Lakes projects, can be successfully embedded in the violent popular games that appeal to reactant vulnerable audiences (as attested by P/CVE research). – 2) build upon experiences gained in COMMIT to spread messaging via short media posts but with much wider coverage of different Social Media platforms., including Telegram, X, YouTube and Rumble

In the second half of 2022, RLB therefore engaged in alliance building with NGOs and educational institutes throughout Europe and in major fundraising activities for its European projects, the results of which are still outstanding at the end of 2022. These activities endeavor to build on the successful impact evaluation of the GAMER project and the experiences of social media marketing of the COMMIT project. The fundraising seeks to: - 1) allow for the creation of a "Think-DO tank" of experts to add other methods that have scored proven success in behavior change interventions, in order to complement Benevolencija's methodology and achieve optimal effectivity - 2) – side-step "competition" with multi-million dollar videogames by adapting the template created in GAMER to modifications ("MODS") of a variety of the most popular games themselves, thereby directly reaching large segments of the gaming public, - 3) simultaneously continue the development of the GAMER game "Horns of Justice" into a fully marketable game, - 4) sustain and enlarge the group of "Active Bystander" gamers that were trained in GAMER . The results of these efforts were still outstanding at the end of the year.

The producer of "Horns of Justice", Dutch Videogame producer Grendel Games , meanwhile visited all major gaming trade fairs In Germany, the United States and scandinavia and engaged in negotiations with major Game publishers with follow up awaited in 2023.

A major result of all these efforts was an increase in visibility of RLB among the European and US - based networks of organizations that coordinate public efforts to counter extremism. Presentations were held to the RAN (*Radicalization Awareness Network"), various US university centers such as the Stimson Center, a Leading foreign affairs think tank promoting international security and shared prosperity through applied research and global engagement, as well as European Think Tanks, such as the EU-CERIS research -based events. RLB was also invited to present its methodology as part of 2 expert panels at the "Eradicate Hate" Summit Conference in Pittsburgh , US- the worlds biggest conference uniting all major players active in fighting extremism and polarization worldwide. The feedback received points to the organization's educational strategy being recognized as an innovation in efforts to reach reactant audiences with educational messaging.

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 2022 were made possible with the support of the following donors:

- Aegis Trust/Swedish International Development Cooperation Agency (AEGIS/SIDA)
- Cooperation Suisse (DDC)
- EIDHR/EU
- Embassy of the Kingdom of the Netherlands in Bujumbura (EKN Burundi)
- Embassy of the Kingdom of the Netherlands in Kigali (EKN Rwanda)
- European Union
- Interpeace

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 due to the Coronavirus pandemic on planned activities in 2020 and 2021 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 in 2022 knowing that funding had already been secured for 2022, 2023 and partially beyond 2024.

In 2023, RLB resumed its funding efforts resulting in the continuation of the regional Media for Dialogue project (EKN M4D phase 3) in the Great Lakes region. This grant amounts € 3.9 million for the period November 2023 to December 2026. This project started have been increased.

The fundraising efforts for European projects have resulted in a partnership to implement the project "Youth work sheds LIGHT to unconscious bias and invisible Racism" (Erasmus+ LIGHT project), where RLB is partner with a share of € 53k until October 2026.

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 2022.

Table 1

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

Committed funds to date annual accounts	Country	Project period	Duration (months)	Total Amount (€)	Budget portion until 2020 (€)	Budget portion 2021 (€)	Budget portion 2022 (€)	Budget portion 2023 (€)	Budget portion 2024 (€)
EKN M4D phase 2	BUR, DRC and RWA	07/19 - 06/23	48	5.655.015	1.248.042	969.856	1.387.291	1.913.061	
EKN M4D phase 3**	BUR, DRC and RWA	11/23 - 12/26	38	3.963.058				98.884	1.285.486
AEGIS_ASPIRE	RWA	12/21 - 11/25	48	631.680		2.044	139.704	159.608	137.394
AEGIS_ESPR ***	RWA	07/16 - 06/20	48	634.245	634.245				
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	136.119		91.383	44.049		
ARC_BUR	BUR	01/17 - 12/20	48	245.876	252.260	-6.384			
EKN BUR/SUISSE DDC_Media Support III 2019-2021 (Y2+Y3)*	BUR	07/19 - 06/21	24	3.606.196	1.129.407	877.265	1.023.906	953.098	148.315
EKB BUR_Media Support	BUR	11/18 - 12/20	26	666.757	570.741	95.970			
EU_BUR Media Support	BUR	01/21 - 12/22	24	1.031.784		247.059	676.184	88.280	
EU - G.A.M.E.R. RLB share	NL	11/19 - 10/21	24	336.872	111.178	124.194	42.653		
EU - G.A.M.E.R. partner share	NL, HU & IT	11/19 - 10/21	24	694.476	652.906	41.570			
EU -COMMIT	NL	06/20 - 12/21	18	115.595	16.757	40.730	42.456		
Interpeace - RMP project	DRC	10/20 - 03/21	6	62.067	20.386	41.681			
Erasmus+ - LIGHT project	NL	11/23 - 10/25	24	53.825				17.400	36.425
Total				17.985.787	4.735.074	2.601.823	3.356.243	3.230.331	1.607.620

At the time of writing RLB is in the process of co-creation of 4th phase of the Burundi Media Support project proposal, funded by the Dutch embassy in Burundi. The total requested amount is € 3.3 million for the period May 2024 to December 2027.

LA BENEVOLENCIA

Realisation of Income and Expenditure in 2022

The operating result for the year 2022, amounting to € 16.002 (2021: € 6.433), has been added the general reserve of minus € 17.386 as at 31 December 2021. This resulted in a negative balance of the general reserve of € 1.384 at 31 December 2022. Table 2 gives an overview of the income and expenditure in 2022.

Table 2

	Budget 2022 (€)	2022 (€)	2021 (€)
Income	3.147.000	3.423.941	2.624.051
Expenditure			
Human Resources	795.000	847.432	832.183
Operating expenses	2.320.000	2.539.027	1.764.674
Financial expenses	20.000	21.480	20.761
Total expenditure	3.135.000	3.407.939	2.617.618
Operating result	12.000	16.002	6.433

Financial year 2022 can be characterized as a year of increased income and expenditure. It has been the first year after the COVID-19 pandemic, enabling RLB to boost program implementation and field activities. The increase in program implementation and field activities are reflected in the budget planning and realisation as both show a milestone for RLB of more than € 3 million income and expenditure.

Realisation of income and expenditure was even more than budgeted. Compared to the budget 2022, the total realised income has been € 277.000 higher and the total realized expenditure was € 273.000 higher than budgeted. Looking more into detail at the expenditure over 2022, it shows compared to 2021:

- an increase of € 15.000 in the cost of human resources;
- a substantial increase of € 774.000 in operating expenses;
- and a stable level of the financial expenses.

The increase of costs of the human resources are unfortunately not the result of an increase of RLB's human resource capacity. In fact, the full time equivalent (FTE) staff employed by RLB decreased from 28,6 FTE's in 2021 to 27,8 FTE's in 2022. The human resources costs have increase because of the contractually agreed inflationary raises of staff employed in Burundi, DRC and Rwanda.

The increase of the operating expenses is a direct consequence of boosting program implementation and field activities. With the knowledge that with less human resource capacity RLB managed to accomplish more program implementation and field activities demonstrate the dedication of RLB's staff. Closing 2022 with a € 10.000 higher positive result compared to 2021 and € 4.000 higher than budgeted is for this reason considered as a reward for excellent work.

LA BENEVOLENCIA

Budget 2022 and 2023

The budgets for the financial years 2022 and 2023 are shown in table 3.

Table 3

	Budget 2022	Budget 2023
	€	
INCOME		
Donor contributions	3.147.000	3.230.000
Total income	3.147.000	3.230.000
EXPENDITURE		
Human Resources	795.000	795.000
Travel and transport	160.000	336.000
Services and production (incl. broadcasting, audit and evaluation)	1.875.000	1.636.000
Operational costs (incl. capital items)	250.000	341.000
Other operating expenses	35.000	87.000
Total expenditure	3.115.000	3.195.000
Operating result	32.000	35.000
Financial expenses	20.000	20.000
Result	12.000	15.000

In December 2022 the Budget 2023 was presented to the Board. For 2023, 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 human resource capacity was put on hold.

The costs budgeted for human resources has been calculated at the budgeted level of 2022, amounting € 795.000. As the M4D2 project will end in October 2023 ambitious - though realistic - activities have been planned to achieve project targets. Project closure activities entail extra travel and transport costs and other operational cost. With this end of project no costs for services and production costs are needed to be budgeted for the 4th quarter of 2023, hence the decreased budgets costs compared to 2022.

LA BENEVOLENCIA

All translates in budgeted total expenditure amounting € 3.195.000. With the committed donor contributions for 2022 of € 3.230.000 and budgeting the financial expenses at the same level as the realisation of 2022, € 20.000, the projection is that 2023 will result in a positive result of € 15.000.

Amsterdam, 9 April 2024

Valid Signed by George Weiss
on 11-04-2024

G.E. Weiss, director

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Report from the Board

The Board had three formal meetings in 2022, discussing overall strategy, communication strategy, human resources, staff security, risk management and financial sustainability on 26 April, 29 August and 19 December.

In 2023 a new Board member, Peter Knoope, has taken his position (registered on 17 December at KvK)

The Board agrees with the 2022 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, The end of Covid restrictions opened the way to speed up and intensify the implementation of 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 2022, the tensions in the region have intensified contributing to growing challenges on the level of security, health, economy, climate change and human rights.

In the overall objective to strengthen Burundian media to fulfil their role as pluralistic information producers and disseminators the project entitled 'Strengthening Burundian Media to Uphold Democratization Processes, Reconciliation and the Rule of Law' is implemented by a consortium comprising Radio La Benevolencija as the lead partner and Fondation Hironnelle. Next to it, the long-lasting Media Support project jointly funded by EKN Burundi and Swiss DDC and implemented by Radio La Benevolencija in partnership with RNW Media is being continued, 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.

In Rwanda the production & broadcast of the radio drama, Musekewayu, and related grassroots activities have been guaranteed again and the dissemination of selected editions got a boost thanks to the collaboration with a mobile phone company.

Halfway 2022 two successful European projects, the social media campaigning project COMMIT and the development of a 'counter'messaging - game GAMER came to an end. The GAMER project tested the evaluated "inoculation" methodology used in the African projects in a gaming environment of young European audiences vulnerable to radicalization. Both projects not only got a positive evaluation but also connected RLB with new partner networks in Europe and USA, as such contributing to the visibility of RLB's activities and methodology. Meanwhile HQ RLB has been busy to safeguard the legacy of both projects by searching for grants to guarantee their follow-up. It didn't come by surprise that HQ of RLB in 2022 again was struggling with serious 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, 9 April 2024

A.J.E. van Hoek, N.W. van Houte, S.M. Cleveringa, H.J.R. Kaptein, P.B.M. Knoope, C.E.M. Helversteijn

Valid Signed by Anneke van Hoek
on 11-04-2024

Valid Signed by Nan van Houte
on 11-04-2024

Valid Signed by Sikko Cleveringa
on 11-04-2024

Valid Signed by Hendrik Kaptein
on 11-04-2024

Valid Signed by Peter Knoope
on 12-04-2024

Valid Signed by Caroline Helversteijn
on 11-04-2024

LA BENEVOLENCIA

Financial statements

LA BENEVOLENCIJA

Stichting Radio La Benevolencija, Amsterdam

Balance sheet as at 31 December 2022

(after appropriation result)

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
ASSETS		
FIXED ASSETS		
<i>Tangible fixed assets</i>		
Hardware	2.099	--
CURRENT ASSETS		
<i>Receivables</i>		
Debtors	(1) 1.107	605
Taxes	(2) 7.749	5.339
Receivables, prepayments and accrued income	(3) <u>45.540</u>	<u>29.315</u>
	54.396	35.259
<i>Cash</i>	(4) 2.171.821	1.611.973
Total	<u><u>2.228.316</u></u>	<u><u>1.647.232</u></u>

LA BENEVOLENCYA

		<u>31-12-2022</u>		<u>31-12-2021</u>	
		€		€	
<u>RESERVES AND LIABILITIES</u>					
RESERVES					
General reserve	(5)	(1.384)		(17.386)	
Unrestricted funds	(6)	<u>77.996</u>		<u>44.998</u>	
		76.612		27.612	
CURRENT LIABILITIES					
Payables		16.670		33.872	
Taxes	(7)	10.974		7.849	
Grants	(8)	1.965.463		1.197.157	
Current liabilities, accruals and deferred income	(9)	<u>158.597</u>		<u>380.742</u>	
		2.151.704		1.619.620	
Total		<u>2.228.316</u>		<u>1.647.232</u>	

LA BENEVOLENCIJA

Stichting Radio La Benevolencija, Amsterdam

Statement of income and expenditure 2022

		Budget 2022	2022	2021
		€	€	€
INCOME				
Donor contributions	(10)	3.147.000	3.356.243	2.601.823
Rent income			8.160	4.660
Financial income			--	--
Other income			59.538	17.568
Total income		3.147.000	3.423.941	2.624.051
EXPENDITURE				
Human Resources	(11)	795.000	847.432	832.183
Operating expenses	(12)	2.320.000	2.539.027	1.764.674
Financial expenses	(13)	20.000	21.480	20.761
Total expenditure		3.135.000	3.407.939	2.617.618
Operating result		12.000	16.002	6.433
Released amounts from current liabilities, accruals and deferred income		--	32.998	44.998
Total result		12.000	49.000	51.431
Appropriation of total result:				
General reserves			16.002	6.433
Unrestricted funds			32.998	44.998
			49.000	51.431

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 and Rwanda 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 BENEVOLENCIA

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 hardware is calculated from the start date the hardware is used over a period of 5 years.

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.

LA BENEVOLENCIJA

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.

Operating expenses are determined on a historical basis and allocated to the reporting period to which they relate.

Employee compensation is recognized in the statement of income and expenditure based on the terms of employment.

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.

LA BENEVOLENCIA

Notes to specific items of the balance sheet

	<u>2022</u>	<u>2021</u>
	€	€
FIXED ASSETS		
<i>Tangible fixed assets</i>		
<u>(1) Hardware</u>		
A summary of the movements in the Office rebuilding is given below:		
Historical cost price at January 1	--	--
Accumulated depreciation at January 1	--	--
	--	--
Investments	2.599	--
Depreciation	(500)	--
Balance at December 31	--	--
Historical cost price at December 31	2.599	--
Accumulated depreciation at December 31	(500)	--
Balance at December 31	2.099	--
 CURRENT ASSETS	 <u>31-12-2022</u>	 <u>31-12-2021</u>
	€	€
<i>Receivables</i>		
<u>(1) Debtors</u>		
Sub-rent debtors	1.107	605
 <u>(2) Taxes</u>		
Value added tax	7.749	5.339

LA BENEVOLENCIA

	31-12-2022	31-12-2021
	€	€
<u>(3) Receivables, prepayments and accrued income</u>		
Prepaid rent	10.148	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	25.215	10.572
	<u>45.540</u>	<u>29.315</u>
Cash		
<u>(4) Cash</u>		
<i>Amsterdam office</i>		
ABN AMRO Bank, current accounts	1.946.043	1.487.983
ABN AMRO Bank, saving accounts	56.012	56.001
Petty cash	706	706
<i>Burundi office</i>		
Ecobank and BRB Bank, current accounts	22.498	32.743
Petty cash	194	19
<i>Congo office (DRC)</i>		
TMB, current account	62.175	9.872
Petty cash	8.404	6.070
<i>Rwanda office</i>		
Ecobank, current accounts	75.789	18.579
	<u>2.171.821</u>	<u>1.611.973</u>
RESERVES	<u>2022</u>	<u>2021</u>
	€	€
<u>(5) General reserve</u>		
Balance at January 1	(17.386)	(23.819)
Operating result	16.002	6.433
Balance at December 31	<u>(1.384)</u>	<u>(17.386)</u>

LA BENEVOLENCIJA

	<u>2022</u>	<u>2021</u>
	€	€
<u>(6) Unrestricted funds</u>		
Balance at January 1	44.998	--
Additions / deductions	<u>32.998</u>	<u>44.998</u>
Balance at December 31	<u>77.996</u>	<u>44.998</u>

The opening balance, as of 01.01.2022, relates to a 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. As of 31.12.2021 the amount has been added under the unrestricted funds since the likeliness that settlement will not take place in the foreseeable future.

The addition of € 32.998 in 2022 pertains to contributions for future evaluation of activities that were part of completed projects which been continued in new projects. As of balance date 31.12.2022, Benevolencija recognizes in total an amount of € 77.996 as funds arising from a completed projects, and therefore to be reported under the unrestricted funds given the more limited spending option than would be permitted in view of the foundation's objective.

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
CURRENT LIABILITIES		
<u>(7) Taxes</u>		
Payroll taxes	<u>10.974</u>	<u>7.849</u>
<u>(8) Grants</u>		
Grants	<u>1.965.463</u>	<u>1.197.157</u>

LA BENEVOLENCIA

The donor installments received in the financial year 2022 for the next financial year(s) are calculated as follows:

Donor	Grants to be spent 31-12-'21	Balance / Instalments received (paid) in 2022	Project partners	Adjustments*	Project expenses / Donor contribution 2022	Grants to be spent 31-12-'22
Media4Dialogue ph. II (EKN M4D2)	718.316	2.263.590			(1.387.291)	1.594.615
Media Support project III Y2&Y3(EKN BUR Media Support III Y2_Y3)	282.691	485.719			(528.972)	239.438
SWISS Media Support project III Y2&Y3 (SWISS Media Support III Y2_Y3)	295.933	200.000			(494.934)	999
CARE/ON ARC Burundi (ARC_BUR)	(9.518)	9.518				--
AEGIS / SIDA – ESPR (AEGIS_ESPR)	921	(952)		31		--
AEGIS / SIDA – ASPIRE (AEGIS_ASPIRE)	(2.044)	125.612			(139.704)	(16.136)
Belgian Embassy – Media Support (EKB BUR Media Support)	(99.825)	99.825				--
EU – GAMER project (RLB share)	869	197.955	(156.171)		(42.653)	--
EU – GAMER project (Consortium partners)	(138.895)		156.171	(17.276)		--
CSC – COMMIT project	(19.249)	54.238			(42.456)	(7.467)
INTERPEACE – RMP	(29.458)	30.435		(977)		--
EU Burundi Media Support	345.105	336.442			(676.184)	5.363
EU Burundi Media Support (partner)	(158.395)		340.389			181.994
CBS Tuyane project	10.706				(44.049)	(33.343)
	1.197.157	3.802.382	340.389	(18.222)	(3.356.243)	1.965.463

*) 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 M4D2 - The second phase of the M4D project started in July 2019 and built on the work done in the first phase of the M4D program. The first six months inception have prepared the groundwork for the implementation of the project. Activities started in January 2020, but outreach activities were dormant from April to August 2020 due to COVID-19 restrictions. A switch was made to on-air debates and online activities. Grassroots physical outreach resumed in September 2020 when some restrictions were relaxed with preventative measures in place. Field activities made a temporary comeback in the last quarter of 2020, but suffered a setback due to the reimposition of COVID-19 travel and lockdown restrictions in some countries (especially Rwanda and DRC). Despite these setbacks and armed group activities in DRC, the team managed to boost activities in the last quarter of 2021.

In 2022, activities were further upscaled. Opening up the borders at the beginning of 2022 was a first hopeful sign that in the third operational year of the project activities finally could be implemented uninterrupted. Despite the military tensions in DRC the team managed to continue their activities resulting an increase in project expenditures from € 970.000 in 2021 to € 1.387.000 in 2022.

The further escalation in political, diplomatic and military tension in the first quarter of 2023 would hamper activity implementation too much to successfully end the project at its original end date (30 June 2023). An

LA BENEVOLENCIJA

request for a three month no cost extension has been approved in April 2023. The donor approved an additional one month no cost extension enabling Benevolencija to wrap up the project with even more impact.

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 (Swiss DDC) to jointly support the Media Support project for the remaining period of two years covering July 2020 to June 2022. Originally, 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 2021 but was agreed initially a 36-months costed extension by both the Swiss and Dutch by November 2021 and thus ending 30 June 2024. According to the Swiss DDC policy their grant agreement would first cover the period from July 2021 to December 2022 and then to be continued with a second agreement covering the remaining duration of the costed extension period.

As of 1 July 2021, the Media Support project entered its third phase, with an increase in the number of media partners from six to eight, with the inclusion of Bonesha and Jimbere as partners receiving structural support. They were formally integrated from 1 October 2022, but were already participating in productions informally. The media partners assisted in this phase are: Isanganiro, Rema, IWACU, Yaga Izere, Burundi Eco, Bonesha and Jimbere. In total the projected expenditures reached a level of € 1.024.000 (2021: € 877.000).

The decision of Swiss DDC to stop the funding per 31 December 2022 was an unfortunate surprise. It is EKN Burundi that thankfully assured that the media support could continue without disruption by formally awarding funding the Media Support III project until February 2024. Also, a proposal is submitted to EKN Burundi to continue the Media Support project.

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 1 December 2021. The Project is governed by an agreement signed between AEGIS Trust Rwanda International Non-Governmental Organisation and Benevolencija. The overall objective is to partially finance the production and broadcast of Musekweya while the principal goal is to contribute to building the conditions for a peaceful, cohesive and inclusive society.

Financial year 2022 can be considered as the first year of activity implementation. In this first year Benevolencija managed implement activities as planned, resulting in a total project spending of € 140.000.

Unfortunately, funding constraints from the back donor of AEGIS Trust Rwanda, SIDA (Swedish International Development Agency), a budget cut of 15% has been imposed on Benevolencija for 2023. Inevitably, this will impact activity implementation and human resources planning for our Rwanda field office.

EKB BUR Media Support - the project entitled ‘Du passé composé au futur simple, l’urgence de dialoguer sur notre histoire’, eventually commenced in January 2019 and concluded in March 2021 co-funded

LA BENEVOLENCIJA

Burundian Radio Drama Murikira Ukuri. The final report was submitted in September 2021 and has been financially settled in 2022.

EU – GAMER project This prestigious 24 month project with RLB as coordinating partner and 3 consortium partners aiming to prevent online radicalization by providing “resilience know-how” and triggering critical thinking through an online gaming tool was concluded in January 2022 and administratively closed after submission of the financial and narrative reporting in April 2022. After receiving approval and the final instalment from the donor, Benevolencija financially settled any balance with all consortium partners.

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 lasted until June 2022 and 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. The project balance of € 7.000 has been disbursed by the project lead, CSC, in 2023.

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. This project has been ensuring the continuation of broadcasts of the Burundian radio Drama Murikira Ukuri since the end of the Belgian project (EKB BUR Media Support) in March 2021. Though originally planned to end on 27 December 2022, the donor approved an extension until 27 March 2023 to facilitate the completion of activities.

2002 is to be characterized as a year in which both Benevolencija as the project partner Fondation Hirondelle could make up for the delays occurred in the first year of the project and also implement most of the planned activities for the second year of the project. In total the project expenditures – excluding the contractually agreed own contribution - amounted to € 676.000 (2021: € 247.000).

CBS Tuyane project - The official RLB component of the 24-month Tuyane project on prisoner reintegration commenced from April 2021 and ended in June 2022. However, RLB has accompanied the CBS project from July 2020 with AEGIS co-funding. By project end date Benevolencija managed to achieve 99% of the budget planning of which € 44.000 relates to financial year 2022.

LA BENEVOLENCIA

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<u>(9) Current liabilities, accruals and deferred income</u>		
GAMER project (Consortium partners)	--	176.974
Accrued holiday allowance	4.348	4.875
Accrued holidays and overtime	40.905	20.790
Accrued project expenses	20.717	124.916
Other accruals	92.627	53.187
	<u>158.597</u>	<u>380.742</u>

LA BENEVOLENCIJA

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, ending May 2023. At this office space RLB sub-rented two units in 2022. Though the initial plan was to move to another location, RLB managed to modify to rental agreement to its needs. From July 2023 onwards, 2 units will be rented against a monthly rate of € 1.350. One unit will be sub-rented for € 350 per month.

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.

LA BENEVOLENCIA

Notes to specific items of the statement of income and expenditure

INCOME	Budget	2022	2021
	2022	2022	2021
	€	€	€
<u>(10) Donor contributions</u>			
Media4Dialogue ph. II (EKN M4D2)	1.346.060	1.387.291	969.856
Media Support project III Y2&Y3(EKN BUR Media Support III Y2_Y3)	652.319	528.972	441.493
SWISS Media Support project III Y2&Y3 (SWISS Media Support III Y2_Y3)	434.880	494.934	435.772
CARE/ON ARC Burundi (ARC_BUR)	--	--	(6.384)
AEGIS / SIDA – ESPR (AEGIS_ESPR)	--	--	76.455
AEGIS / SIDA – ASPIRE (AEGIS_ASPIRE)	146.575	139.704	2.044
Belgian Embassy – Media Support (EKB BUR Media Support)	--	--	95.970
CBS Tuyane project	106.981	44.049	91.383
EU Burundi Media Support	406.170	676.184	247.059
EU – GAMER project (RLB Share)	8.618	42.653	124.194
CSC – COMMIT project	45.397	42.456	40.730
INTERPEACE – RMP	--	--	41.681
	<u>3.147.000</u>	<u>3.356.243</u>	<u>2.560.253</u>
EU – GAMER project (Consortium partners)	--	--	41.570
	<u>3.147.000</u>	<u>3.356.243</u>	<u>2.601.823</u>

LA BENEVOLENCIA

EXPENDITURE	Budget		
	2022	2022	2021
	€	€	€
<u>(11) Human Resources</u>			
Salaries	495.000	507.869	498.116
Social charges	80.000	75.520	82.993
Consultancy fees	175.000	213.757	205.942
Other expenses	45.000	50.286	45.132
	<u>795.000</u>	<u>847.432</u>	<u>832.183</u>

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

	2022	2021
	€	€
<i>Salaries</i>		
Headquarters Amsterdam	97.550	120.860
Field offices Burundi, DRC and Rwanda	<u>410.319</u>	<u>377.256</u>
	<u>507.869</u>	<u>498.116</u>
<i>Social charges</i>		
Headquarters Amsterdam	23.480	31.922
Field offices Burundi, DRC, Rwanda and South Sudan	<u>52.040</u>	<u>51.071</u>
	<u>75.520</u>	<u>82.993</u>
<i>Consultancy fees</i>		
Headquarters Amsterdam (Director, Finance and Program)	163.712	173.265
Field offices Burundi, DRC and Rwanda	<u>50.045</u>	<u>32.677</u>
	<u>213.757</u>	<u>205.942</u>

In FTE's (full time equivalent) there were 1,8 staff members employed at headquarters in 2022 (2021: 2,6 FTE's). There were no pension payments at headquarters in 2022 (2021: nil).

In the field offices, 26 staff members were employed on a full-time contract basis in 2022. Burundi – 8, DRC – 7 and Rwanda – 11 (26 staff members in 2021: Burundi – 8, DRC - 7 and Rwanda – 11). In total, RLB employed 27,8 FTE's in 2022 (2021: 28,6 FTE's).

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 2022 of € 199.000 (2021: € 191.000), since a major part of the income is funded by the Dutch Ministry of Foreign Affairs.

LA BENEVOLENCIJA

In the table below an 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 2022	Director 2021
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	199.000	191.000
-/- 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 2022	2022	2021
	€	€	€
(12) Operating expenses			
Depreciation		500	--
Travel and transport	160.000	336.184	142.267
Broadcasting rates	610.000	743.210	607.769
External evaluation	--	4.216	23.966
Audit costs annual accounts	70.000	74.941	39.510
Audit costs projects			5.500
Services and production	1.195.000	1.033.271	704.781
Operational costs (incl. capital items)	285.000	340.814	193.124
Other operating expenses	--	5.892	6.187
	<u>2.320.000</u>	<u>2.539.027</u>	<u>1.723.104</u>
EU – GAMER project (Consortium partners)	--	--	41.570
	<u>2.320.000</u>	<u>2.539.027</u>	<u>1.764.674</u>
	Budget 2022	2022	2021
	€	€	€
(13) Financial expenses			
Bank charges	10.000	17.892	9.648
Foreign exchange difference	10.000	3.588	11.113
	<u>20.000</u>	<u>21.480</u>	<u>20.761</u>

LA BENEVOLENCYA

Signing of the financial statements

Amsterdam, 9 April 2024

A.J.E. van Hoek  Valid Signed by Anneke van Hoek
on 11-04-2024 N.W. van Houte  Valid Signed by Nan van Houte
on 11-04-2024

H.J.R. Kaptein  Valid Signed by Hendrik Kaptein
on 11-04-2024 S.M. Cleveringa  Valid Signed by Sikko Cleveringa
on 11-04-2024

P.B.M. Knoope  Valid Signed by Peter Knoope
on 12-04-2024 C.E.M. Helversteijn  Valid Signed by Caroline Helversteijn
on 11-04-2024

LA BENEVOLENCYA

Other information

Proposed appropriation of the result

The board proposes that the result for the financial year 2022 amounting to € 49.000 should be appropriated as follows:

	€
- Addition to the general reserve	16.002
- Addition to unrestricted funds	32.998
	<u>49.000</u>

The financial statements reflect this proposal.

Independent auditor's report

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



3703/April 12, 2024

Prepared by: R.R. Caupain RA

To the board of:

Foundation Radio La Benevolencija\Humanitarian Tools Foundation

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INDEPENDENT AUDITOR'S REPORT

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

Report on the audit of the financial statements 2022 included in the annual report

Our opinion

We have audited the financial statements 2022 of Foundation 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 Foundation Radio La Benevolencija\Humanitarian Tools Foundation at December 31, 2022 and of its statement of income and expenditure for 2022 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 2022 Policy rules implementation of the Standards for Remuneration Act (WNT).

The financial statements comprise:

1. the balance sheet as at 31 December 2022 closing with a balance sheet of total € 2.228.316,-
2. the statement of income and expenditure for 2022 closing with a result of € 49.000,- 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 2022. 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 Foundation 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 2022 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 2022, 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 12, 2024

Koeleman accountants & belastingadviseurs B.V.

Signed on the original by:
R.R. Caupain MSc RA

3703

Pagina 4 van 4

Independent Auditor's Report 2022 dated April 12, 2024
Foundation Radio La Benevolencija\Humanitarian Tools Foundation
Annual Report dated April 9, 2024. is closing with a balance sheet total of € 2.228.316 and a result of € 49.000