

The background of the cover is a collage of abstract, colorful patterns. On the left, there are vertical bands of red, blue, and orange with intricate, textured designs. On the right, there's a mosaic of various colored polygons in shades of green, blue, purple, and red. At the bottom, a portion of a modern building with a grid of windows is visible. A large, diagonal orange shape cuts across the middle of the page.

Annual Report 2021

THE 
BROKER
Connecting worlds of knowledge

Graphic Design

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1. Report of the board

1.1 The Broker in a changing global context

This is the annual report of The Broker, formally known as the International Development Publications (IDP) Foundation, covering the year 2021.

As was the case in 2020, this year The Broker was also affected by COVID-19, both in terms of logistics and the content of our work. Our team worked predominantly from home and team meetings and network sessions were organised online. Despite such physical impediments and economic challenges, COVID-19 also brought new insights and positive dynamics: It has made us realise the value of our colleagues and team spirit and drew attention to the opportunities digital technology provides, for our work and, importantly, for inclusive development. At the same time however, these opportunities also come with new challenges in terms of unequal access and skills, as [our work on digitalisation](#) for the INCLUDE knowledge platform has shown. Making the best of the situation and using the digital opportunities, in 2021 The Broker has shown to be very adaptive in creating and facilitating modes for online knowledge transfer and learning, for example in our work for the [International Organisation for Migration \(IOM\)](#) and [Rabobank](#). The pandemic has made our work on [flexible programming](#), together with ZOA and NFP, even more pressing, as countries and organisations increasingly feel the need to enhance their ability to adapt to protracted crises.

Against the background of the ongoing pandemic and the increasing evidence of its impact on development practice and results, 2021 has been the year in which The Broker, together with partners, has started drawing lessons and identifying pathways for new and adaptive approaches for the future. This is particularly evident in our work as consortium partner of the INCLUDE knowledge platform: Here, The Broker coordinated the set-up of the [COVID-19 research programme](#) on the mitigation and policy responses by national governments and non-state actors in 12 African countries. Our brokers also organised a series of internal learning sessions at the Dutch Ministry of Foreign Affairs on social protection in Africa in the context of COVID-19.

In addition to the digital opportunities and the sense of urgency to reflect on development practice, the pandemic also proved fruitful ground for an internal process of reflection and strategising. In 2021, The Broker took time to critically consider its added value in the changed global context and commenced the development of a new (acquisition) strategy that better equips us for the opportunities and challenges of the future. The timeline and objectives of this strategic development aligns with the expected formal ending of the platform contracts in December 2022. With this new strategy we will seek further diversification of our client base and income sources as well as an increased focus on climate-related issues, such as the green economy and the energy transition.

Looking ahead to 2022, The Broker has to come to terms with changes in the geopolitical context. As we know now, when writing this report mid 2022, the war in Ukraine and shifting global relations have placed the multilateral order at a crossroad. Issues like food security, resource dependency, and migration have become even more pressing than before. With a strong track record on these issues, The Broker will continue its efforts to make knowledge work for inclusive and sustainable development, in 2022 and beyond.

About The Broker

The Broker is a knowledge brokering organisation whose mission is to promote more inclusive and sustainable international development policies and practice. It 'unlocks' and connects knowledge and builds bridges between different fields of knowledge, policy areas and sectors, and between the people and organisations active in them. The Broker's objective is to enable organisations & people who are involved in, or have an interest in, economic, political and social development processes to make informed decisions in their work or daily practice, at the local, regional, national and international level. In doing so, it applies a broad understanding of the concept of development, which includes processes of structural political, economic and social change.

As an idealistic project-based organisation and service provider, The Broker is committed to establishing more inclusive and sustainable societies. The organisation is part of two of the knowledge platforms initiated by the Dutch Ministry of Foreign Affairs, namely the Netherlands Food Partnership (NFP - formerly the Food & Business Knowledge Platform) and the Knowledge Platform on Inclusive Development Policies (INCLUDE). Next to its work for NFP and INCLUDE, The Broker conducts projects for a wide range of clients, including NGOs and knowledge institutions. Knowledge brokering activities and projects range from facilitating online consultations, developing internet and policy tools, organising online debates and expert meetings and developing synthesis reports and (research-based) publications. It informs its stakeholders via electronic newsletters and social media channels (Twitter and LinkedIn). In addition to its work for the knowledge platforms and third parties, The Broker publishes online articles by our own knowledge brokers and by external experts on its own website (thebrokeronline.eu) that align with its mission.

IDP Foundation is registered with the Chamber of Commerce with number 281074970 and has VAT number 8159.29.298.B.01. In 2017, it acquired the status of General Benefit Institution (ANBI).

The Broker is located at Hoefkade 9, 2526 BN Den Haag, The Netherlands.

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1.2 Income and result

In 2021, total income amounted to €904.615 at a budgeted income of €804.050. These incomes come from four sources: subsidies and grants, income from participation in facilitation of knowledge platforms NFP and INCLUDE, income from other projects, whether or not on behalf of the knowledge platforms and income from interest. The costs amounted to €764.815 at budgeted costs of €754.900.

The operating result amounted to €139.800. The positive balance of income over expenditure is predominantly caused by the team putting in many more hours than foreseen. This result will be added to the organisation's continuity and risk reserve. At the end of 2021, the continuity and risk reserve amounts to €423.149, equalling around 50% of operating costs of the 2022 budget. That means, that with this result, The Broker's objective, as formalised by a board decision in 2018, of being able to cover 50% of the Foundation's operating costs with the reserves by the end of 2022 is for the time being fulfilled.

1.3 Personnel

In 2021 The Broker welcomed five new colleagues: communication & innovation broker Giovanni Puttin, and knowledge brokers Martha Kapazoglou, Ninja Lacey, Siri Lijfering and Jorrit Oppewal. Three colleagues left The Broker, namely Wim Nusselder, Anika Altaf and Kim van Wijk.

On 31 December 2021 The Broker had 15 employees, for 12.65 fte. Average fte throughout the year 2021 was 10.92, a small increase compared to an average of 10.43 in 2020. The majority of employees had a permanent contract of employment, with only 5 new team members on fixed term contracts in 2021. Controller Suzanne Bakker is an independent contractor.

In 2021, the board and team adopted a Staff handbook and salary policy scheme. The new salary policy is based on the CLA Social Work.

Board and management

By the end of 2021, the board and management consisted of the following people:

- Dr. Nicky Pouw, chair of the board
- Ronald Smalenburg, vice-chair
- Huub Jansen, treasurer
- Esther van Rijswijk, board member
- Dr. Saskia Hollander, general director

The board met in March, June, September and December 2021. The board members receive a small lump sum compensation for expenses. In 2021, Saskia Hollander received €77.910 in gross salary, holiday allowance, social insurance costs and employer's contribution to her pension.

Den Haag,
Nicky Pouw & Huub Jansen



Meet the 2021 Team



Suzanne Bakker is responsible for finance management and control. As an experienced puzzle-solver she supports the team with internal processes, management, accountability and transparency.



Marit Bol is our HR- and office manager. With her sense of structure and talent for organising, she makes sure that all runs smoothly at The Broker and team members get the support they need.



Rojan Bolling is a Senior knowledge broker. He works for NFP and the Broker and is our mastermind when it comes to issues of human security, peacebuilding, and food and nutrition security.



Yannicke Goris is Managing knowledge broker, supervising our Broker projects and team members. Though dabbling in many topics, she specialises in issues of civil society, civic space and democracy.



Saskia Hollander is our Executive director, leading The Broker with enthusiasm and strategic prowess. She holds a PhD in political science and specialises in global development and European politics.



Hannah Itcovitz is a knowledge broker with a quick, creative and analytical mind. Working mostly for INCLUDE, she focuses on topics of inclusive development, including education and digitalisation.



Martha Kapazoglou is a knowledge broker and one of our newest team members. Specialised in gender and development, and with research skills like no other, Martha has already made her mark in various projects.



Mariëlle Karsenberg is a knowledge broker mostly active in the Netherlands Food Partnership. This role allows her to connect knowledge and policy while putting to use her extensive knowledge of the agri-food sector.



Agnieszka Kazimierczuk is a knowledge broker at the INCLUDE knowledge platform. Her PhD research focused on the private sector's role in inclusive development in Kenya, making her a stand-out expert in the field.



Ninja Lacey is a knowledge broker and our newest team member. With a background in International Development Studies and experience at the MFA and in the NGO sector, she has it all: skills, knowledge and hands-on experience.



Siri Lijfering is a knowledge broker who divides both her time and location; working at The Broker and INCLUDE, and living in both Amsterdam and Cape Town. Siri focuses on inclusive development, youth employment and 'shifting the power' in development.



Kiza Magendane is a knowledge broker and our in-house author, activist and freelance entrepreneur. He is specialised in topics of African politics, migration and identity.



Vanessa Nigten is a Managing knowledge broker and the most experienced of our team. She works at The Broker and NFP and is an expert at building multi-actor knowledge linkages to improve development policy and practice.



Jorrit Oppewal is a knowledge broker and one of our newer recruits. With several years of experience as a development economist in Mozambique and as a policy advisor in Dutch parliament, he brings in-depth knowledge and political insights to our team.



Giovanni Puttin is communications and innovation broker for The Broker and INCLUDE. With a background in international development, he has specialised on the digital needs and communication strategies of civil society organisations.



Jacqueline Vrancken is a knowledge broker who has worked on a variety of projects, for The Broker, INCLUDE as well as NFP – all of which have benefited from her great eye for detail, context sensitivity and creative out-of-the box ideas.



Kim van Wijk is a communications and innovation broker for INCLUDE and The Broker. Kim has contributed to a wide range of projects, always bringing her creative eye and infectious enthusiasm.



The best part of the job is the translation of high level discourse into on-the-ground action – and working out what does and doesn't work in practice – **Ninja**

I'm proud of our team for making its mark on international development by diving into the topics that matter, capturing and connecting relevant perspectives – including those of 'unusual suspects' – and enabling stakeholders to co-create more inclusive and sustainable policies and practices. – **Jacqueline**

As knowledge brokers we get the fun job: creating and sharing knowledge with the smartest, most interesting people, and then ensuring that this knowledge makes a real positive difference in the world. – **Yannicke**

My task as a knowledge broker was to connect established academic insights to the Dutch policy discussions. This resulted in a knowledge product that is internationally used, both within academia and policy circles. – **Kiza**, on his work on Diaspora Inclusion

2. Activities, output and outreach

2.1 The Knowledge Platforms

The Broker in INCLUDE

In 2021, The Broker continued to be the backbone and consortium partner for the INCLUDE Knowledge Platform, along with the Africa Studies Centre Leiden (ASCL) and the African Economic Research Consortium (AERC) in Nairobi. Our four knowledge brokers and communication & innovation broker working for the INCLUDE Secretariat have been in charge of knowledge brokering activities, external communication and, importantly, of setting up and executing the flagship INCLUDE projects in 2021, namely:

- [Equity in COVID-19](#): a research programme centred around the mitigation measures, policy responses and interventions by national governments and non-state actors in 12 African countries in response to the COVID-19 pandemic.
- [Digital divides or dividends? Including basic services in Africa's digitalisation agenda](#): a research programme designed to gather information to support the digitalisation of basic services in five African countries.
- The [2021 INCLUDE conference "Building forward more inclusively"](#) that took place from 8 to 16 June (find a more detailed description [here](#)).

In addition, our brokers organised a series of internal MFA learning sessions on social protection in the context of COVID-19, and realised a new partnership with Palladium and the Challenge Fund for Youth Employment (CFYE). Finally, a workshop was held on 27 January as part of the multi-platform 'Cash transfers project' (find a more detailed description [here](#)).

The Broker in the Netherlands Food Partnership

In 2021, The Broker continued to be a consortium partner in the Netherlands Food Partnership (NFP), the follow-up of the Food & Business Knowledge Platform (F&BKP) and AgriProFocus. NFP works to build more sustainable and equitable food systems in Lower and Middle Income Countries. Our three knowledge brokers working for the NFP office

implemented various initiatives, with additional support by colleagues from The Broker on some activities. Our activities included, but are not limited to:

- The formation and facilitation of the [Ghana Urban Food Environment Collective Impact Coalition](#) (GUFEC) by identifying relevant partners and facilitating connections and multi-sectoral exchanges, all with the aim to co-create mutually complementary actions to improve Ghanaian urban diets.
- A series of workshops and a [paper](#) around food systems resilience, including a [UN Food Systems Summit Independent Dialogue](#).
- The [Digital Agrifood Collective](#): A collective of businesses and CSOs working to further an inclusive digital transformation of the agricultural sector.

Additionally, our brokers in NFP fostered crucial collaborations: Via [SeedNL](#) between ministries and seed sector organisations and businesses to strengthen the seed sector in developing countries, as well as between the Netherlands government and international research consortium [CGIAR](#) to achieve the complex task of food system transitions. Finally, The Broker supported NFP with additional tailored projects, including a project to create [guidance for more flexible programming](#); and developing a [knowledge base](#) for the GUFEC coalition.



Our 2021 Projects

2.2 Projects

In the following pages we proudly present the many projects we have completed in 2021. In addition to a short description of the project and hyperlinks to published deliverables, team members responsible for the project as well as the commissioning party are mentioned. Additionally, you will find icons signifying the type of deliverables and services we produced in the given project. In the legend below these icons are all explained. Finally, at the bottom of each of the project descriptions, you will find labels identifying what theme(s) the project focused on. The 10 core themes for 2021 were:





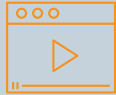
Reports

Written reports that present knowledge in an accessible manner, tailored to the needs of our clients. These include reports of desk-research (including interviews), quick-scans (identification, classification and analysis of available information), (literature) syntheses, case studies and policy briefs.



Tools & guides

Tailor-made instruments to facilitate and guide clients in their work, e.g. tools for analysis, guidelines for actions and decision making, tools for policy development.



Videos / podcasts

Research insights and/or syntheses repackaged in informative videos or podcasts, offering accessible knowledge to promote research uptake and enhance widespread impact.



Meetings and debates

Organisation and facilitation of various types of meetings, including small-scale feedback sessions, large expert meetings or round tables, as well as debate sessions (both online and offline).



Workshops & seminars

Through our interactive workshops and (online) seminars we realise co-creating and sharing knowledge as well as ensuring research uptake through participation and engagement.



Magazine & reporting

Written articles (online and/or hardcopy booklets) on current affairs, global issues, or synthesising the essence of meetings and seminars. Our articles are written in a journalistic, accessible style, adapted to the demands and characteristics of the target group.



Mappings

Mappings are customised overviews of actors or stakeholders, themes or projects in a certain geographic or impact area. What categories are 'mapped' depends on the clients' needs and questions. Examples of these categories include actors for potential partnerships and fundraising opportunities; relevant geographic or thematic focus areas for programme development; or promising strategies and approaches for project implementation.



Consultations

Collecting knowledge, insights and opinions from experts, stakeholders and policymakers relevant to the issue at hand. Consultations can take place face-to-face, online, through group discussions, bilateral interviews and/or surveys. Consultation results can be captured in a short report or shared in a tailor-made format.



Research

Different types of research we regularly conduct include literature review, desk study and interviewing - with special attention for incorporating different/alternative perspectives.

For more information on possible knowledge products and services visit our [dedicated webpage](#)



Online knowledge dossier on Diaspora Inclusion

Knowledge broker: Yannicke Goris & Kiza Magendane

Client/organisation: International Organization for Migration (IOM) The Netherlands



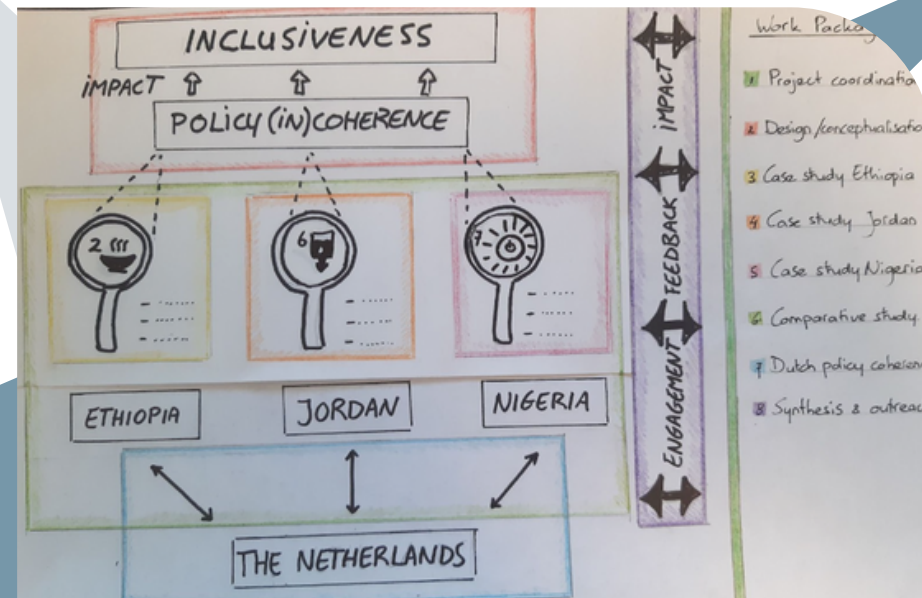
The '**Diaspora Inclusion**' dossier, initiated in early 2020 by The Broker and Partos, made a comeback with the support of the International Organisation for Migration (IOM) The Netherlands. IOM agreed with us that **much more could, and should, be said** on the topic, especially with regards to **the potential of diaspora entrepreneurs** for contributing to the sustainable development of their countries of origin. The Broker set out to collect knowledge on how to harness the added value of diaspora professionals and experts for Dutch development cooperation, through interviews, webinars and desk research. The **collected insights and stories** were shared in an **online session** and brought together in an **online dossier** as well as a **colourful magazine** – the proverbial cherry on the cake.



"IOM collaborated with the Broker on a dossier highlighting the potential of the African diaspora for sustainable development. It was amazing how the Broker picked up on IOM's experience, ideas and vision so quickly and professionally. They were able to put the diaspora in the spotlight by asking the right questions, providing sufficient context and merging all the insights into a nuanced synthesis. A difficult challenge that they succeeded effortlessly."

Dorien Deketele, IOM International

COVID, Decolonisation, Localisation, Development Policy, Inclusion



Policy Coherence for SDGs

Knowledge broker: Yannicke Goris & Mariëlle Karssenbergh

Client/organisation: Utrecht University



After having received a positive review on their pre-proposal 'Policy coherence for inclusiveness?' in response to the NWO Research call '**SDG Interactions and Policy Interventions in Developing Countries**', Dr. Vijge (Utrecht University) and her co-applicants commissioned The Broker to facilitate a consultation to determine further course of action for their full proposal. In this consultation The Broker could do what it does best: **gathering and bringing together insights from experts and stakeholders of multiple sectors** – including representatives of policy circles (including the Dutch Ministry of Foreign Affairs and embassies), civil society, academia and the private sector. We compiled all contributions in a report with an analysis of the most important insights and recommendations, providing input for a multi-stakeholder workshop and subsequent writing of the full proposal.



"Our collaboration with The Broker was extremely valuable for the development of our research project proposal. The Broker truly lives up to its name: it is a broker between the academic and policy world. It can quickly leverage its huge network among governments and NGOs around the world, and simultaneously conduct in-depth scientifically sound and policy-relevant research in a short period of time. The Broker was invaluable in making sense of the large number of interviews and workshops that we organised, and in supporting us in the further development of our proposal that captured the interface between science and policy. I was very glad to have collaborated with The Broker and would highly recommend anyone to do the same!"

Dr. Marjanneke Vijge, Utrecht University

Development Policy, Inclusion, SDGs



Knowledge Brokering and Synthesis project for the SDGs Interactions research programme

Knowledge broker: Jorrit Oppewal, Martha Kapazoglou, Kiza Magendane & Yannicke Goris

Client/organisation: NWO (Dutch Research Council)



The Broker, together with consortium partners Dr. Nicky Pouw (University of Amsterdam) and Prof. Dzodzi Tsikata (University of Ghana), have been awarded funding by NWO to carry out a **five year knowledge brokering and synthesis (KBS)** project within the framework of the Dutch Research Agenda programme **'SDG Interactions and Policy Interventions in Developing Countries'**. Over the following five years, The Broker – in close collaboration with the **three selected research groups** of this programme – will synthesise their findings and ensure the highest possible impact, thus ensuring that the groups' insights become more than the sum of their parts. A **first knowledge product** in this trajectory has been delivered: a **literature study on approaches to study SDG interactions**, providing the researchers with a 'springboard' to start their projects.

 Food & Nutrition Security, Development Policy, Inclusion, SDGs, Conflict & Instability, Climate Crisis



Cash Transfer Nexus Project

Knowledge broker: Mariëlle Karssenbergh, Kiza Magendane, Yannicke Goris
Client/organisation: INCLUDE, Food & Business Knowledge Platform (F&BKP) and the Knowledge Platform Security & Rule of Law (KPSRL)



The Cash Transfer Nexus Project represents **the first multi-knowledge platform collaboration between three of our longstanding partners** – INCLUDE, F&BKP and KPSRL – initiated and led by The Broker and supported by the platforms. Recognising both the potential and the lack of understanding about cash transfers in food insecure and fragile contexts, this **first of its kind research project** looks into the triad relationship between cash transfers, food security and fragility. **How can we support people in the most critical and urgent circumstances and ensure them of food and a future? Cash transfers may provide the answer** is the message at the heart of both our **synthesis report** and **policy brief**.



"To better inform policy and practice, collaboration between knowledge platforms adds value by combining insights and perspectives. As a knowledge brokering organisation, The Broker is perfectly placed to coordinate these endeavours."

Marleen Dekker, African Studies Centre Leiden

 COVID, Food & Nutrition Security, Conflict & Instability, Climate Crisis



Best Practices, Stories and Approaches from the WASH SDG WAI Sub-Programme in Bangladesh

Knowledge broker: Jorrit Oppewal
Client/organisation: Simavi



After the 2020 research project on Simavi's 'Watershed-Empowering Citizens' programme, Simavi once more hired The Broker to turn our gaze to Bangladesh. This time we are looking to uncover the mechanisms that are driving impact in one of Simavi's WASH (Water, Sanitation & Hygiene) programmes in Bangladesh, implemented and led by six local Bangladeshi partners. Although the Monitoring & Evaluation documents point at a real overall impact, it remains a challenge to document the precise pathways leading to impact. **The Broker will support Simavi and its local partners with this analysis and identify lessons and best practices for the future.** Through meetings and interviews with the diverse team members, **local perspectives were gathered and captured in a first quick scan.** In 2022, a local expert working with The Broker visited the project area and had extensive interviews with beneficiaries and other stakeholders. The results of these are now being used to produce case studies and a final report.



Localisation, SDGs



Benkadi project

Knowledge broker: Yannicke Goris & Kiza Magendane
Client/organisation: Woord en Daad



The Benkadi project – meaning **'together for a good cause'** – marked the beginning of a **renewed collaboration** between The Broker and Dutch development organisation Woord & Daad. Benkadi is a **new 5 year project** funded through the 'Power of Voices' programme of the Dutch Ministry of Foreign Affairs. The project is aimed at **enhancing the involvement of citizens and civil society organisations** from Benin, Burkina Faso, Côte d'Ivoire and Mali – on each of which we delivered country quick scans – in the formulation and implementation of policies related to climate change mitigation and adaptation. To support local consultants in carrying out a power analysis for their baseline studies, we developed a **tool for power analysis** in collaboration with Wageningen Centre for Development Innovation (WCDI) and facilitated implementation of the tool with an interactive workshop in Burkina Faso. We have analysed and synthesised the results of the power analyses, identifying leverage points for local civil society to best achieve their lobby and advocacy objectives. **The Benkadi project allows us to put our beliefs into practice:** fostering collaboration between North and South; using knowledge to realise sustainable (policy) change; and following the lead of Southern partners, while supporting them with our expertise.



Localisation, Inclusion, Climate Crisis



Decolonisation of Aid

Knowledge broker: Yannicke Goris & Kiza Magendane

Client/organisation: Kuno, Partos & ISS - International Institute for Social Studies (ISS)



The global wave of action against anti-black racism that took on new vigour in response to the tragic murder of George Floyd in May 2020, **inspired the development and humanitarian community to reflect on their own practices and scrutinise the remnants of colonialism affecting their work and relations.** Kuno, Partos and The International Institute for Social Studies (ISS) initiated a **series of five dialogue sessions on the decolonisation of aid**, co-hosted and co-moderated by The Broker. Additionally, we wrote five **reflective articles**, synthesising the main discussions and take-aways of the sessions. The Broker is proud to have contributed to this important project, which has sparked several follow-up projects for 2022, delving deeper into the theme of decolonisation.



"My role as a knowledge broker in such a complex and sensitive debate was to create a safe environment in which different voices would be heard. I did this by helping participants of the dialogue series to concretise their ideas and discuss their implications for their everyday reality."

Kiza Magendane, The Broker



Decolonisation, Development Policy



Building forward more inclusively – annual INCLUDE conference

Knowledge broker: Martha Kapazoglou, Yannicke Goris, Agnieszka Kazimierczuk, Hannah Itcovitz, Kim van Wijk & Giovanni Puttin

Client/organisation: INCLUDE



How will and can Africa move forward and develop in an inclusive and sustainable fashion after COVID-19? Our knowledge brokers at the INCLUDE Secretariat dove into this important question during the INCLUDE annual conference, which took place from 8 to 16 June 2021. The well-attended and much praised **digital conference series** brought together African and Dutch policymakers, researchers, and practitioners to discuss **how to build Africa forward after the pandemic.** Several of our knowledge brokers were present to synthesise the most important findings, discussions, remaining knowledge gaps and policy recommendations, captured in the **conference report 'Building forward more inclusively'** – extra attractive to read thanks to the graphic design skills of our communication and innovation broker Giovanni Puttin.



COVID, Inequality, Inclusion



Participation in the AIV advisory trajectory on European industry policy

Knowledge broker: Saskia Hollander

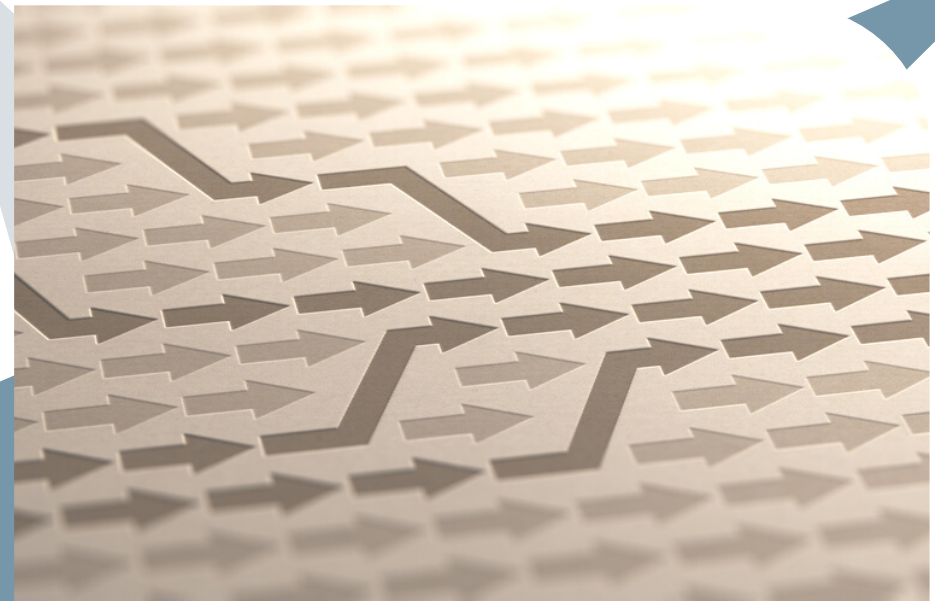
Client/organisation: Advisory Council for International Affairs (AIV)



Our Director Saskia Hollander has applied her extensive knowledge of European politics by contributing to an **advisory trajectory of the Advisory Council for International Affairs (AIV)** on European industrial policy. In her role as deputy secretary of the AIV's European Integration Committee (CEI), she co-wrote the report '**Slimme industriepolitiek: een opdracht voor Nederland in de EU**' (Smart industry politics: an assignment for the Netherlands in the EU), together with Luuk van Middelaar (University of Leiden and chair of the CEI), Monika Sie (Clingendael and vice-chair of the CEI), and Hans Kribbe (Shearwater Global). This project reaffirms The Broker's belief that international development is intimately connected to the (economic) policies handled at national and European levels and should be critically examined in that light.



Development Policy, Climate Crisis



Programming Flexibility

Knowledge broker: Rojan Bolling & Hannah Itcovitz

Client/organisation: Dutch Ministry of Foreign Affairs (MFA)



Since the COVID-19 crisis, for many organisations **flexible and ad-hoc adjustment of programming returned to the top of the agenda**. The **Programming Flexibility project**, conducted in cooperation with ZOA and supported by NFP, was aimed at better understanding and making explicit **the role and use of flexibility in programming and funding structures** of the Dutch MFA and other donor-funded livelihood and food security programmes in protracted crises. The Broker not only explored the tangible benefits, risks, barriers and steps to increasing flexibility – captured in **this report** – but also produced **practical guidelines and conversation starter documents** that organisations and policymakers can use to move towards more adaptive and flexible programmes. Through reports and tools like these, The Broker realises its mission to **make knowledge work for practice**.



COVID, Food & Nutrition Security,
Development Policy, Conflict & Instability



Ghanaian Urban Food Environments - Quick scans of NFP coalition sub themes

Knowledge broker: Vanessa Nigten, Ninja Lacey, Martha Kapazoglou & Giovanni Puttin
Client/organisation: Netherlands Food Partnership (NFP)



The Broker, with input from NFP and Wageningen University & Research (WUR) developed **a knowledge base for healthier diets in Accra** for the **Ghana Urban Food Environment Collective Impact Coalition**. This Ghanaian-Dutch multi-stakeholder initiative aims to make healthy diets available to all in the city of Accra. The **five 'Quick Scans'** we developed – presenting overviews of current knowledge and inspiring examples on how to improve the different spheres of the food environment – **provide the coalition with a shared knowledge base** from which to start. To ensure our services effectively address existing needs and knowledge gaps, we also organised needs assessments and exchange sessions as part of this trajectory. Additionally, The Broker offered support for the WUR workshops on Transition Pathway Development.

 Localisation, Food & Nutrition Security, Inclusion

Future Brief Series



Future Brief Series

Knowledge broker: Yannicke Goris & Martha Kapazoglou
Client/organisation: Partos




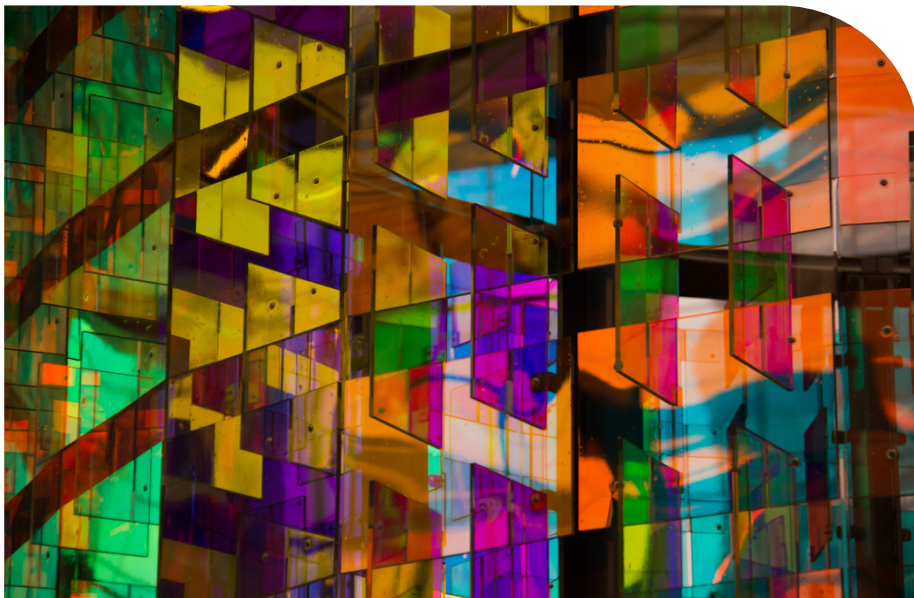
A wide array of issues is demanding the development sector's attention, all of which seem to be of vital importance. What issues should organisations focus on? And how can they navigate the vast amount of information that is available to them? Together with Partos, The Broker has developed two '**Future Briefs**' to help organisations in their quest for **relevant and actionable knowledge on those topics that really matter**. The first brief addresses four crucial topics for the sector, while the second discusses in more detail the various questions and debates central to the issue of 'Shifting the Power'. Both briefs **provide helpful resources for continuing the work on these important issues**. In 2022 more will follow in the Future Brief series!



"The role of knowledge broker is essential in development cooperation. The Broker lives up to the standards by facilitating high-quality processes of knowledge transferring and adoption. Partos is a proud partner of The Broker."

Alexander Medik, Partos

 Inequality, Localisation, Conflict & Instability, Climate Crisis



Faith-based actors in development

Knowledge broker: Yannicke Goris, Martha Kapazoglou, Ninja Lacey
Client/organisation: PRISMA, Woord en Daad, Tearfund NL, WorldVision NL, Dorcas.



What is the role and added value of religious actors in sustainable development efforts? This question was at the heart of a **10-month project** commissioned by PRISMA and several of its member organisations. **Ensuring that existing knowledge is put to use**, The Broker started with a literature study and interviews with both religious and secular actors from the development field. Gathered insights were **synthesised in a colourful report** and also shared by knowledge broker Yannicke during a short **Woord and Daad podcast** (in Dutch). The report was only the start: In 2022 a **workshop**, **three case studies**, a world café meeting and a guide for continued dialogue will follow.

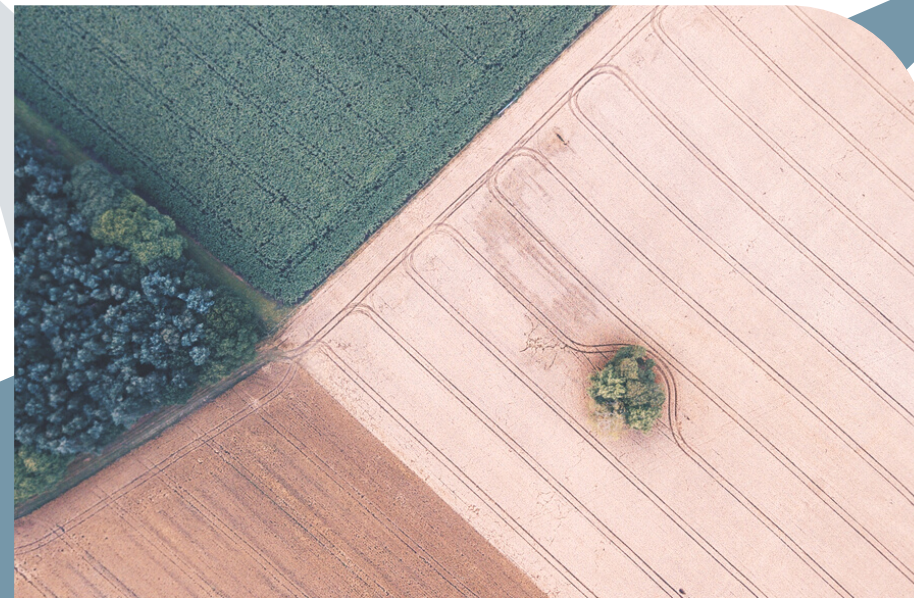


"Last year Prisma commissioned The Broker to carry out research on the role and added value of faith-based actors on sustainable development. We can look back upon a very fruitful collaboration. The Broker has yielded valuable output that directly contributes to the core activities of our organisation. We are impressed by the way in which the researchers involved could make the translation between the acquired knowledge into a clear action perspective and were able to connect with a variety of stakeholders around complex and sensitive topics."

Charlotte Ariese, Prisma



Localisation, Development Policy,
Inclusion, Conflict & Instability



Discussion paper on the right to food

Knowledge broker: Jorrit Oppewal & Ninja Lacey
Client/organisation: Netherlands Food Partnership (NFP)



In light of the new cabinet formation, The Broker has written a **discussion paper** with an overview of the various commitments and obligations of the Dutch government with regards to global food security (SDGs, cabinet policy, human rights treaties). This document formed the **basis for an expert round table** we organised with NFP in December, with representatives from NGOs and academia. Priority actions and recommendations for the new Dutch government and/or members of parliament were explored. The analysis and recommendations provided NGO-representatives with a different lens through which to approach food security issues and further strengthen their advocacy efforts. Thus building bridges between researchers, civil society and policymakers, **The Broker realises its aims to make knowledge work for an inclusive and sustainable world.**



Food & Nutrition Security, Development Policy,
SDGs, Conflict & Instability, Climate Crisis



WCDI partner mapping

Knowledge broker: Jorrit Oppewal, Rojan Bolling & Ninja Lacey
Client/organisation: Wageningen Centre for Development Innovation (WCDI)



What type of civil society organisations are best to partner up with to realise the greatest impact? To answer this question, The Broker, commissioned by WCDI, conducted a mapping of relevant civil society actors. The overall aim is to create insight into how WCDI's knowledge of food systems and food systems transformation can have added value for civil society partners, so as to bring the science-policy interface into practice and increase impact on the SDGs. This aim resonates strongly with The Broker's own mission: connecting worlds of knowledge and making it work for practice. **To ensure the mapping is of practical use**, the research was divided into phases (into 2022) with intermittent feedback sessions, and a final presentation at WCDI.

 Localisation, Food & Nutrition Security, SDGs



Rabobank sessions and articles

Knowledge broker: Yannicke Goris & Giovanni Puttin
Client/organisation: Rabobank



When an online session is attended by over 70 participants – all of whom gave up their free evening – and speakers are among the greatest experts in the field, you know the topic is of great importance. **Sustainable finance for food systems transformation** is such a topic. Rabobank commissioned The Broker to offer support in organising, hosting and promoting an online session on this issue as part of the UN Food Systems Pre-Summit. We synthesised key messages into an **article** – in a journalistic and accessible manner that is our signature style – and produced this **highlight video**. In 2021 we also supported a second online session – again commissioned by Rabobank, in collaboration with the Entrepreneurial Development Bank (FMO) and other partners – focusing on the issue of soil health. The Broker offered technical support and synthesised key messages in the article **Embrace the Earth: Soil health as a foundation to sustainable food systems**. The successful collaboration in 2021 led to another session and article in 2022 on **the true value of food**.



"The Broker is unique in the sense that you not only feel 'unburdened' from an operation and logistics perspective; they also have a deep understanding on the transition challenges we are globally faced with, and therefore enrich the content of the dialogues in a balanced way: remaining neutral but providing evidence based arguments for the sense of urgency."

Suzanne van Tilburg, Rabobank

 Food & Nutrition Security, Development policy, SDGs, Climate Crisis



NWO WOTRO video production

Knowledge broker: Kim van Wijk
Client/organisation: NWO-WOTRO



As a follow-up to our involvement in the NWO-WOTRO and Netherlands Food Platform 2020 **final conference** 'Scaling Insights for Sustainable Food Systems: Discussing outcomes of Food & Business Research' The Broker created several videos. Communication and innovation broker Kim van Wijk dipped her feet into video production once more, producing the **after movie** and this **finalists video** in which the four finalists of the PhD Impact Award pitch their idea to turn research results into practical and positive impact for Food and Nutrition Security.



Food & Nutrition Security

2.3 Website and outreach 2021

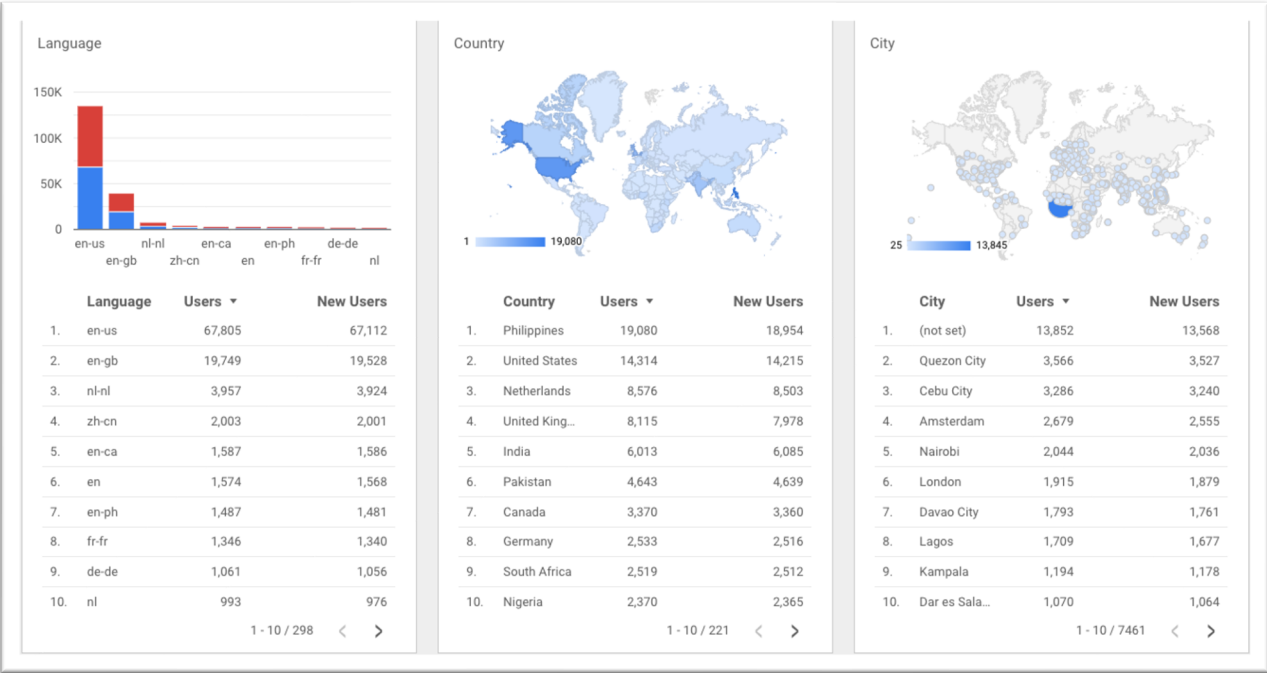
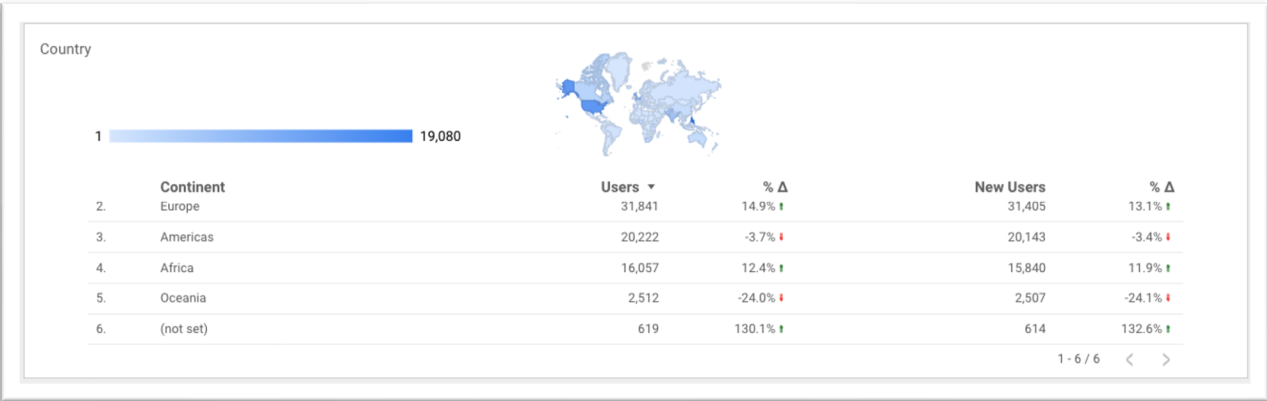
The Broker website

In 2021, the website remained an essential component of The Broker's communications and online presence and for the majority of our readers was the main entry point to receive updates on our work. Like in the previous year, the website was used to publish regular updates about projects, events and publications as well as opinion pieces by Knowledge Brokers and guest authors. After the website redesign (2019) and ensuing consolidation of magazine articles and pages (2020), in the second half of 2021 The Broker website was further optimised by fixing a variety of small issues in the templates and upgrading and securing the backend, thus guaranteeing a good user experience and increased security. In terms of visits to our website, 2021 saw an increase in almost all of the key metrics:

- The number of users visiting our pages increased to almost 117.000, of which 115k were new users, an increase of almost 15% over the previous year.
- The total number of page views were 192.000, an increase of 23%.
- Both the number of sessions and the number of pages per session increased over the previous year, by 13% and 8% respectively.

Important pages such as the Home page and the About page are still featured in the top 10 most visited page, indicating an interest in The Broker as an organisation. In particular, the homepage was visited more than 13k times, an increase of 113% from the previous year. Visits to the About page also increased by 26%. In 2021 we published 34 posts on the website, including project updates, news, and guest blog posts. Just like the previous year however, it is the pages from our archives that are most visited. This is a sign that our content is well-indexed by search engines and it is very well positioned for some specific keywords. In 2021, our website received more than 87k clicks from search results.

Finally, analysing the demographic composition of our website audience it is clear that we are able to reach a truly global audience (see overviews below). Notably, visits from Africa were up 12%.



Images above: demographic overview of The Broker website audience in 2021

Social media

The Broker's social media activities remain focused on Twitter and LinkedIn. While Twitter remained stable both in terms of usage and followers, LinkedIn in particular proved to be an important tool to disseminate our work but also to connect with other organisations and practitioners. In 2021, LinkedIn was used regularly to share articles from our website, invitations to events, and for vacancies. Our overall followers count almost doubled: from 741 to 1452 by the end of the year. In the second half of the year (June-December 2021, the most recent available data), our LinkedIn page received 1500 visits. Slowly building an audience on a professionals-oriented platform such as LinkedIn will play a major role in the acquisition efforts of The Broker.

Newsletter

The Broker continues to use its bi-monthly newsletter to share updates. Like the previous year, there is a slight decrease in terms of subscribers, but the overall count (more than 3500 subscribers) still represents an interesting target audience. Open rate and click rate remain stable.

3. Annual Accounts 2021

3.1 Budget

BUDGET	2022	2021
	Budget	Budget
	€	€
INCOME		
Income Knowledge Platforms	549,450	589,050
Project income	382,920	215,000
Total income	932,370	804,050
EXPENDITURE		
Personnel costs	747,000	605,000
Production costs	25,000	27,400
Office costs	32,500	32,500
General costs	56,100	40,000
Project costs	50,000	50,000
Total expenditure	910,600	754,900
OPERATING RESULT		
	21.770	49,150
Financial income / expenditure	750	100
BALANCE OF INCOME & EXPENDITURE	22.520	49,250

3.2 Balance Sheet

BALANCE SHEET		31-12-2021		31-12-2020	
		€	€	€	€
ASSETS	<i>note</i>				
TANGIBLE FIXED ASSETS					
Computer equipment	1		3,863		1,891
CURRENT ASSETS					
Receivables and transitoria					
Debtors	2	180,513		37,607	
Other accounts receivable	3	190,990		254,024	
			371,503		291,630
Cash at bank	4		387,948		166,375
TOTAL ASSETS			763,314		459,897
LIABILITIES					
CURRENT LIABILITIES					
Taxes	5	55,916		37,900	
Short-term liabilities and accounts payable	6	284,249		138,073	
			340,165		175,973
RESERVES					
Continuity reserve	7		423,149		283,923
			423,149		283,923
TOTAL LIABILITIES			763,314		459,897

3.3. Income and expenditure

STATEMENT OF INCOME & EXPENDITURE		2021	2021	2020
		Actuals	Budget	Actuals
		€	€	€
INCOME				
Income Knowledge Platforms	9	669,123	589,050	587,772
Other project income	10	235,492	215,000	213,163
Other income - COVID-19 relief (NOW)	11	-	-	29,569
Total income		904,615	804,050	830,504
EXPENDITURE				
Personnel costs	12	606,857	605,000	567,887
Production costs	13	2,871	27,400	4,680
Office costs	14	31,254	32,500	29,284
General costs	15	44,476	40,000	47,368
Project costs	16	79,357	50,000	109,659
Total expenditure		764,815	754,900	758,878
OPERATING RESULT				
		139,800	49,150	71,625
Financial income / expenditure		574	100	-
BALANCE OF INCOME & EXPENDITURE				
		139,226	49,250	71,625
<u>Appropriation of the balance of income & expenditure</u>				
Continuity reserve (addition)		139,226		71,625
		139,226		71,625

3.4 Notes

Notes with the financial statements

ACCOUNTING POLICIES AND DETERMINATION OF PROFIT AND LOSS

General

The financial statements have been prepared in accordance with the Guidelines for Annual Reporting for small non-profit organisations C1, Valuation of assets and liabilities and determination of the result are based on historical costs. Assets and liabilities are recognised at nominal values, unless otherwise stated in the relevant basis for the specific balance sheet item.

Fixed assets

Fixed assets are valued at purchase price less depreciation based on estimated economic life. In the year of purchase, pro-rated depreciation is applied. Acquisitions of an incidental nature, not intended for continuous operation and fully financed by intended contributions in the year of purchase are not capitalized. Computer equipment and inventory are depreciated at 33,33% per year. Given the lifespan, the server is depreciated at 20% per year.

Current assets

All receivables and accruals have a maturity of less than one year.

Debtors

Debtors are valued at nominal value less a provision for bad debt. This provision is determined item by item.

Cash at the bank

All cash reported is freely accessible.

Current liabilities

All amounts accounted for under short-term debts have a maturity of less than one year.

Pensions

The foundation has contracted its pension plan with Brand New Day (BND). The pension scheme provided by BND is a defined contribution scheme. At year-end 2021 (and 2020), there were no pension obligations for the foundation in addition to the payment of contributions to BND.

Reserves

The foundation maintains a continuity and risk reserve.

The result is added to or withdrawn from the continuity and risk reserve.

Determination of the result

Income and expenses are allocated to the year to which they relate. Profits are only taken to the extent realised at the balance sheet date. Liabilities and possible losses arising before the end of the year under review shall be taken into account when the financial statements are prepared.

Grants and project income

Grants and project income are recognised as income if the subsidised activities have been realised at the balance sheet date. Project grants and expenditure charged to these grants are included in the statement of income and expenses in the year in which the project activities take place. The part of project grants that is not fully spent is recognised as a liability. Project grants not yet received are recognised as receivables.

Taxation

On the basis of its statutory objective, the foundation is not liable to corporation tax and is recognised as a Public Benefit Organisation (ANBI). The activities are adjusted if necessary to ensure that this is justified. The foundation is subject to VAT for most of its activities.

Comparative figures

The nature and extent of the activities in the year under review are comparable to those in the year of the comparative figures.

Related parties

There are no other organizations associated with the foundation by common board or otherwise.

Cash flow statement

There is no cash flow statement in the absence of substantial assets and liabilities that determine the difference with the statement of income and expenditure. A cash flow statement would not improve insight into the annual figures.

Notes with the balance sheet

Note 1

	31-12-2021	31-12-2020
	€	€
TANGIBLE FIXED ASSETS		
Computer equipment		
Purchase price as at 1 January	9,145	18,459
Cumulative depreciations as at 1 January	7,254-	13,680-
Book value as at 1 January	1,891	4,779
Desinvestment fully depreciated assets no longer in use	-	9,314-
Mutations		
- Investments	3,967	-
- Depreciations	1,996-	2,888-
	1,972	2,888-
Purchase price as at 31 December	13,113	9,145
Cumulative depreciations as at 31 December	9,250-	7,254-
Book value as at 31 December	3,863	1,891

Four new laptops and a server have been purchased in 2021.

Note 2

	31-12-2021	31-12-2020
	€	€
Debtors		
AIV	51,425	
ASC Leiden	-	29,734
Cordaid	-	3,048
IOM	-	4,825
Rabobank	7,064	
Wageningen CDI	122,024	
<i>Less: provision for bad debt</i>	-	-
total debtors	180,513	37,607

All amounts have been received in 2022.

Note 3

	31-12-2021	31-12-2020
	€	€
Receivables and prepaid amounts		
Deposit for rent	1,615	1,615
<u>To be reported or invoiced:</u>		
- <i>knowledge platform joint website</i>	800	
- <i>NFP (ministry of Foreign Affairs)</i>	105,139	94,255
- <i>ASC Leiden University (INCLUDE)</i>	52,169	11,797
- <i>Woord & Daad</i>	10,208	-
- <i>University of Amsterdam (NWO)</i>	12,530	-
- <i>F&BKP projects</i>	-	4,303
- <i>ministry of Agriculture, Nature and Food Quality</i>	-	125,000
- <i>various</i>	-	
Prepaid pension	2,550	2,358
COVID-19 relief to be received (NOW)	-	9,748
Other prepaid amounts and receivables	5,980	4,948
total receivables and prepaid amounts	190,990	254,024

Note 4

	31-12-2021	31-12-2020
	€	€
Cash at bank		
ING current account	85,921	18,875
ING savings account	302,027	147,500
total cash at bank	387,948	166,375

All liquid resources are directly accessible.

Note 5

	31-12-2021	31-12-2020
	€	€
Taxes		
VAT (Q4)	40,726	24,871
Income tax (December)	15,190	13,029
	55,916	37,900

Pending VAT for Q4 includes two VAT corrections that were calculated after the regular Q4 VAT was submitted and paid in January 2022.

Corrections are the result of the fact that the NWO grant via the University of Amsterdam is not VAT liable and due to a difference of opinion between one partner and the Tax Office.

Note 6

	31-12-2021	31-12-2020
	€	€
Short-term liabilities and accounts payable		
Creditors	112,824	5,763
Invoiced in advance	20,330	3,575

Advances received	90,011	-
Auditor	15,185	13,185
Administration costs	-	-
Holiday allowances and unused leave days	35,415	33,488
Other accounts payable	10,484	82,063
total short-term liabilities and accounts payable	284,249	138,073

All creditors have been paid at the time of reporting in 2022.

Creditors include an invoice from AgriProFocus for their work for World Food Day 2020, for which the final payment from the ministry was received in the end of 2021.

This open amount of € 90,000 has been paid in January 2022.

Amounts invoiced in advance include payments from Simavi, Wageningen CDI and Prisma for projects ongoing in 2022.

Advance payments for projects include payments from INCLUDE and the University of Amsterdam for projects that are ongoing in 2022.

Accounts payable concerns a VAT payment, resulting from the Tax Office decision on the VAT liability for the grant from the ministry for Agriculture, Nature and Food Quality, 2020, and an amount for a salary increase based on the collective labour agreement Social Work, 2021.

Note 7

	31-12-2021	31-12-2020
Continuity reserve	€	€
Balance on 1 January	283,923	212,298
Balance of income & expenditure	139,226	71,625
Balance on 31 December	423,149	283,923

The balance of income and expenditure has been added to the continuity reserve.

The Broker's objective with its continuity reserve, as formalised by a board decision in 2018, is to be able to cover 50% of the Foundation's operating costs with the reserves by the end of 2022. Based on the budget 2022 the desired level of the continuity reserve would be € 430,000 in 2022.

The size of the continuity reserve as at year-end 2021 is therefore in line with the Foundation's objectives to ensure its continuity after the current Knowledge Platform consortium financing ends by year-end 2022.

Note 8

The foundation has not entered into multi-annual engagements that are not visible on the balance sheet.

The foundation is partner in two consortiums that are financed by the Ministry of Foreign Affairs, Current contracts end by the end of 2022.

Notes with the statement of income and expenditure

Note 9

	2021 Actuals €	2021 Budget €	2020 Actuals €
Income Knowledge Platforms			
joint website Knowledge Platforms	800		800
Netherlands Food Partnership (via Wageningen CDI)	385,805		289,707
Knowledge Platform INCLUDE (via ASC/Leiden University)	282,518		297,265
	669,123	589,050	587,772

The Broker is member of the consortium for the Food & Business knowledge platform, now merged into NFP, and of the INCLUDE knowledge platform. For both consortiums financing is secured until the end of 2022.

Because of the creation of the Netherlands Food Partnership, The Broker team members seconded to the Food & Business knowledge platform have invested more time in 2021, especially in the first half of the year.

Note 10

	2021 Actuals €	2021 Budget €	2020 Actuals €
Project income			
INCLUDE projects	13,177		42,295
Food & Business knowledge platform projects	206		28,360
Partos	16,398		7,425
Woord en Daad/Prisma	78,495		-
Ministry of Agriculture, Nature & Food Quality	44,594		103,306
	12,530		1,694

Universities and Higher Education Institutes			
Ministries (AIV)	42,500		-
Various projects	27,592		30,082
	235,492	215,000	213,163

Various projects include short-term projects of a year or less in duration. In 2021, these included projects with Simavi and Rabobank. Short-term projects with the University of Utrecht and IOM that had started in 2020 were concluded in early 2021.

Note 11

Other income	2021 Actuals €	2021 Budget €	2020 Actuals €
Contribution NOW	-		29,569

In 2021 The Broker did not apply for COVID-19 relief from the NOW.

Note 12

	2021 Actuals €	2021 Budget €	2020 Actuals €
Personnel costs			
Salaries	444,087		419,187
Holiday allowances and leave	36,824		33,454
Social insurance	83,187		83,321
Pension	20,295		18,568
Freelance contractors	20,229		11,625
Sick leave insurance and compensation for sick leave	4,830-		6,304-
Staff travel costs (commute)	787		3,864
Other personnel costs	6,278		4,171
	606,857	605,000	567,887

The number of fte was 0.5 higher in 2021 (10.92 in 2021 compared to 10.43 in 2020).

The sick leave insurance compensated for one employee, while for one other maternity leave benefits were received from Uww.

Note 13

	2021 Actuals	2021 Budget	2020 Actuals
Production costs			
Website development	1,055		-
Webhosting and maintenance	961		3,181
English editing	75		325
Distribution	766		774
Miscellaneous	15		400
	2,871	27,400	4,680

Production costs are significantly lower than foreseen. The Broker had planned to organize an (online) event and to invest in re-vamping it website and online presence. Due to a change in staff and due to the ongoing high demand from the platforms for Broker team members, these plans had to be postponed.

Note 14

	2021 Actuals	2021 Budget	2020 Actuals
Office costs			
Housing	19,447		23,586
Internet & communication costs	492		425
IT	7,945		1,566
Office costs	1,374		820
Depreciations	1,996		2,888
	31,254	32,500	29,284

Note 15

	2021 Actuals	2021 Budget	2020 Actuals
General costs			
Administration	2,907		2,875
Auditor costs	15,000		13,000
Consultancy & advice	-		808
Insurance	915		914
Bank costs	367		235
Board costs	1,317		233
Other general costs	23,970		29,304
	44,476	40,000	47,368

Other general costs include projected costs for a correction on paid VAT, as a result of one project that is not subject to VAT.

See also note 3 of the balance sheet.

Note 16

	2021 Actuals	2021 Budget	2020 Actuals
project costs			
Direct project costs	79,357		109,659
	79,357	50,000	109,659

Direct project costs include costs for contracting Wageningen CDI for a project as well as the balance of costs of NFPs contribution to the World Food Day 2020 events. This activity was funded by the Ministry of Agriculture, Nature and Food Quality in 2020. As the VAT status was unclear until a ruling of the Tax Office in October 2021, not all costs had been reported until there was clarity on which costs should be included and which not.

Note 17

	2021 Actuals	2021 Budget	2020 Actuals
Financial income and expenditure	574	100	-
	574	100	-

Due to the healthy liquidity of the organisation, The Broker has paid substantial negative interest to ING in the reporting year.

Note 18

	2021 Actuals	2021 Budget	2020 Actuals
Balance of income and expenditure	139,226	49,250	71,625

The balance of income and expenditure has been added to the continuity reserve, see also note 7.

The positive result is caused by three main factors: 1) lower expenditure for visibility and events, see also note 13, 2) the director supported the AIV and thus generated income that had not been anticipated, 3) the core team seconded at NFP invested significantly more time especially in the first 6 months of 2021, to support the work of NFP during the transition period from the Food & Business Knowledge Platform to NFP.



THE 
BROKER

Connecting worlds of knowledge

CONTROLEVERKLARING VAN DE ONAFHANKELIJKE ACCOUNTANT

Aan: het bestuur van Stichting International Development Publications
te Leiden.

A. Verklaring over de in het jaarverslag opgenomen jaarrekening 2021

Ons oordeel

Wij hebben de jaarrekening 2021 van Stichting International Development Publications te Leiden gecontroleerd.

Naar ons oordeel geeft de in dit jaarverslag opgenomen jaarrekening een getrouw beeld van de grootte en de samenstelling van het vermogen van Stichting International Development Publications per 31 december 2021 en van het resultaat over 2021 in overeenstemming met de in Nederland geldende RJ-Richtlijn C1 Kleine organisaties zonder winststreven.

De jaarrekening bestaat uit:

1. de balans per 31 december 2021;
2. de staat van baten en lasten over 2021; en
3. de toelichting met een overzicht van de gehanteerde grondslagen voor financiële verslaggeving en andere toelichtingen.

De basis voor ons oordeel

Wij hebben onze controle uitgevoerd volgens het Nederlands recht, waaronder ook de Nederlandse controlestandaarden. Onze verantwoordelijkheden op grond hiervan zijn beschreven in de sectie 'Onze verantwoordelijkheden voor de controle van de jaarrekening'.

Wij zijn onafhankelijk van Stichting International Development Publications zoals vereist in de Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO) en andere voor de opdracht relevante onafhankelijkheidsregels in Nederland. Verder hebben wij voldaan aan de Verordening gedrags- en beroepsregels accountants (VGBA).

Wij vinden dat de door ons verkregen controle-informatie voldoende en geschikt is als basis voor ons oordeel.

B. Verklaring over de in het jaarverslag opgenomen andere informatie

Naast de jaarrekening en onze controleverklaring daarbij, omvat het jaarverslag andere informatie, die bestaat uit het bestuursverslag.

Op grond van onderstaande werkzaamheden zijn wij van mening dat de andere informatie met de jaarrekening verenigbaar is en geen materiële afwijkingen bevat.



Wij hebben de andere informatie gelezen en hebben op basis van onze kennis en ons begrip, verkregen vanuit de controle of anderszins, overwogen of de andere informatie materiële afwijkingen bevat.

Met onze werkzaamheden hebben wij voldaan aan de vereisten in de Nederlandse Standaard 720. Deze werkzaamheden hebben niet dezelfde diepgang als onze controlewerkzaamheden bij de jaarrekening. Het bestuur is verantwoordelijk voor het opstellen van de andere informatie, zijnde het bestuursverslag, in overeenstemming met RJ-Richtlijn C1 Kleine organisaties zonder winststreven.

C. Beschrijving van verantwoordelijkheden met betrekking tot de jaarrekening

Verantwoordelijkheden van het bestuur voor de jaarrekening

Het bestuur is verantwoordelijk voor het opmaken en getrouw weergeven van de jaarrekening in overeenstemming met de in Nederland geldende RJ-Richtlijn C1 Kleine organisaties zonder winststreven. In dit kader is het bestuur verantwoordelijk voor een zodanige interne beheersing die het bestuur noodzakelijk acht om het opmaken van de jaarrekening mogelijk te maken zonder afwijkingen van materieel belang als gevolg van fouten of fraude.

Bij het opmaken van de jaarrekening moet het bestuur afwegen of de organisatie in staat is om haar werkzaamheden in continuïteit voort te zetten. Op grond van genoemd verslaggevingsstelsel moet het bestuur de jaarrekening opmaken op basis van de continuïteitsveronderstelling, tenzij het bestuur het voornemen heeft om de organisatie te liquideren of de activiteiten te beëindigen, of als beëindiging het enige realistische alternatief is.

Het bestuur moet gebeurtenissen en omstandigheden waardoor gerede twijfel zou kunnen bestaan of de organisatie haar activiteiten in continuïteit kan voortzetten, toelichten in de jaarrekening.

Onze verantwoordelijkheden voor de controle van de jaarrekening

Onze verantwoordelijkheid is het zodanig plannen en uitvoeren van een controleopdracht dat wij daarmee voldoende en geschikte controle-informatie verkrijgen voor het door ons af te geven oordeel.

Onze controle is uitgevoerd met een hoge mate maar geen absolute mate van zekerheid, waardoor het mogelijk is dat wij tijdens onze controle niet alle materiële fouten en fraude ontdekken.

Afwijkingen kunnen ontstaan als gevolg van fraude of fouten en zijn materieel indien redelijkerwijs kan worden verwacht dat deze, afzonderlijk of gezamenlijk, van invloed kunnen zijn op de economische beslissingen die gebruikers op basis van deze jaarrekening nemen. De materialiteit beïnvloedt de aard, timing en omvang van onze controlewerkzaamheden en de evaluatie van het effect van onderkende afwijkingen op ons oordeel.

Wij hebben deze accountantscontrole professioneel kritisch uitgevoerd en hebben waar relevant professionele oordeelsvorming toegepast in overeenstemming met de Nederlandse controlestandaarden, ethische voorschriften en de onafhankelijkheidseisen.

Onze controle bestond onder andere uit:

- het identificeren en inschatten van de risico's dat de jaarrekening afwijkingen van materieel belang bevat als gevolg van fouten of fraude, het in reactie op deze risico's bepalen en uitvoeren van controlewerkzaamheden en het verkrijgen van controle-informatie die voldoende en geschikt is als basis voor ons oordeel. Bij fraude is het risico dat een afwijking van materieel belang niet ontdekt wordt groter dan bij fouten.
Bij fraude kan sprake zijn van samenspanning, valsheid in geschrifte, het opzettelijk nalaten transacties vast te leggen, het opzettelijk verkeerd voorstellen van zaken of het doorbreken van de interne beheersing;
- het verkrijgen van inzicht in de interne beheersing die relevant is voor de controle met als doel controlewerkzaamheden te selecteren die passend zijn in de omstandigheden. Deze werkzaamheden hebben niet als doel een oordeel uit te spreken over de effectiviteit van de interne beheersing van de organisatie;
- het evalueren van de geschiktheid van de gebruikte grondslagen voor financiële verslaggeving en het evalueren van de redelijkheid van schattingen door het bestuur en de toelichtingen die daarover in de jaarrekening staan;
- het vaststellen dat de door het bestuur gehanteerde continuïteitsveronderstelling aanvaardbaar is, tevens het op basis van de verkregen controle-informatie vaststellen of er gebeurtenissen en omstandigheden zijn waardoor gereede twijfel zou kunnen bestaan of de organisatie haar activiteiten in continuïteit kan voortzetten. Als wij concluderen dat er een onzekerheid van materieel belang bestaat, zijn wij verplicht om in onze controleverklaring aandacht te vestigen op de relevante gerelateerde toelichtingen in de jaarrekening. Als de toelichtingen inadequaat zijn, moeten wij onze controleverklaring aanpassen. Onze conclusies zijn gebaseerd op de controle-informatie die verkregen is tot de datum van onze controleverklaring. Toekomstige gebeurtenissen of omstandigheden kunnen er echter toe leiden dat een organisatie haar continuïteit niet langer kan handhaven;
- het evalueren van de presentatie, structuur en inhoud van de jaarrekening en de daarin opgenomen toelichtingen;
- het evalueren of de jaarrekening een getrouw beeld geeft van de onderliggende transacties en gebeurtenissen.

Wij communiceren met het bestuur onder andere over de geplande reikwijdte en timing van de controle en over de significante bevindingen die uit onze controle naar voren zijn gekomen, waaronder eventuele significante tekortkomingen in de interne beheersing.

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