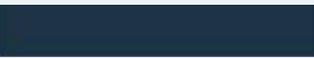


# Annual Report 2022

**THE**   
**BROKER**  
Connecting worlds of knowledge



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## 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 impact 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](http://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).

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# Executive Summary

## Organizational transitions in 2022

The year 2022 became a transitional year for The Broker, especially after the General Director Ms. Saskia Hollander left the organization in September 2022 to start a new challenge at Clingendael Institute. She was succeeded by Ms. Vanessa Nigten, former knowledge broker and member of The Broker's management team, as General Director a.i. starting September 2022 and Mr. Fendi Vos as Director Finance and Operations a.i. starting October 2022 hired as an external Management Consultant.

Over the course of 2022 seven colleagues said goodbye to The Broker, moving onto new adventures while five new employees joined our team. The organization has experienced growth by acquiring additional projects during 2022. These changes presented opportunities and turned 2022 into a year of transition for The Broker. Keeping up with Business as Usual, while bringing the house in order, acquiring new projects, developing a range of organizational structures all while developing a new strategy, put a great deal of pressure on all the employees this year. We are happy to say they rose to the occasion; 2023 started with renewed energy from the whole team, a healthy financial balance and the implementation of the first optimised internal processes.

## Securing future/long-term funding in 2022

The Broker worked very hard to secure future funding for the upcoming years. In Q4-2022 future funding has been secured from the INCLUDE platform as the contract was renewed for the next four years. Additionally, the non-cost extension of the F&BKP Consortium up until the end of Q1-2023 was approved by the Ministry of Foreign Affairs. As a follow up, The Broker negotiates with former consortium partner Netherlands Food Partnership (NFP) on an agreement to close a master framework contract for the upcoming 7 years as promised by the interim NFP Director end 2022, which will be in line with the new combined funding that NFP received from the Ministry of Foreign Affairs and the Ministry of Agriculture.

## Actuals vs budget 2022

Despite the challenges The Broker faced in 2022, the overall performance kept stable. Due to the many changes in the team, lower actuals versus budget 2022 can be observed on an overall level. Nevertheless, due to effective management and overall lower expenditure, the total result of 2022 bottom line resulted in higher than forecasted budget 2022, at the end of the year.

## Outlook 2023

The outlook for 2023 is challenging, ambitious and hopeful. Starting Q4-2022 with the new Directors a.i. a new ambition for The Broker was formalised to develop the organization to a more professional level. After founding the organization as 'Stichting IDP' back in 2005, The Broker has matured in the organizational life cycle. At the same time, the external environment and ecosystems which The Broker operates in also changed along the way.

Moreover, two large knowledge platforms (F&BKP Consortium and INCLUDE) were planned to end by the end of 2022. Looking at the substantial dependency on these platforms once more challenged The Broker to revisit its existing business model and strategy.

After careful assessments and optimization of individual (administrative) processes, a blueprint was created to serve an integrated data model which became the foundation for the reconfiguration of our current ERP system. Individual processes like the Project Management Cycle (incl the whole project lifecycle), Procurement and Budget approval and depletion process is fully integrated, aligned to comply with NFPs' Internal Risk Control and embedded in the 'New Way of Working' which is facilitated by our newly reconfigured ERP system.

## Budget 2023

<b>BUDGET</b>	<b>2023</b>	<b>2022</b>
	Budget	Budget
	€	€
<b>INCOME</b>		
Income Knowledge Platforms	648,000	549,450
Project income	520,000	382,920
<b>Total income</b>	<b><u>1,168,000</u></b>	<b><u>932,370</u></b>
<b>EXPENDITURE</b>		
Personnel costs	1,010,838	747,000
Remuneration of Board members	7,600	
External expertise (HR, Admin, Strategy)	50,000	
Organisation development	60,000	
Production costs hosting, editing, website)	25,000	25,000
Office costs	49,000	32,500
General costs	65,710	56,100
Project costs		50,000
<b>Total expenditure</b>	<b><u>1,268,148</u></b>	<b><u>910,600</u></b>
<b>OPERATING RESULT</b>		
Financial income / expenditure	<b>-100,148</b>	21,770
		750
<b>BALANCE OF INCOME &amp; EXPENDITURE</b>	<b><u>-100,148</u></b>	<b><u>22,520</u></b>

# 1. Report of the board

## The Broker in a changing global context

The year 2022 became known as the first 'post-Covid' year in many places of the world. Although infection rates were not yet down to zero, the immediate urgency was over. The pandemic revealed the precariousness of humanity and social life while challenging political governance systems. We have discovered that when individuals find themselves in circumstances where their fundamental safety is compromised, feelings of insecurity intensify. Consequently, people tend to redirect their focus towards aspects of life over which they have direct control; safeguarding of their property, human and social connections, as well as engaging in economic and social activities locally. A study we completed with INCLUDE has demonstrated this by showcasing the socio-economic impact the pandemic has had on African communities. Furthermore, in 2022 the Russia-Ukraine war broke out, leading to a global energy and food crisis as well as contributing to increased refugee and migration flows. Moreover, the climate crisis further urged us to rebalance our production, consumption, and distribution systems. Resultantly, trust in a peaceful and sustainable world order, the purpose of all The Broker activities, has been seriously undermined.

The Brokers team has worked diligently in 2022 to counterweight these global challenges. Food security has remained one of the key themes in our work. We initiated and conducted a collaborative research policy project on assumptions around youth agri-preneurship programmes in Africa. Additionally, The Broker has conducted various knowledge synthesis and broker activities, including a comprehensive literature review and a multi-stakeholder exchange involving entities such as the Ministry of Foreign Affairs (MoFA) as part of the multiannual research project 'Governing Global Goals'. In this project, the accumulated knowledge of three research consortia on enhancing synergies and mitigating trade-offs between the SDG's is brought together and translated into coherent policy.

The year 2022 showed that we are moving towards a polycentric world, with new political and financial centres rising and traditional centres falling. Along with the rapidly increasing focus on decolonization, we find the landscape of our work changing at a similarly accelerated pace. In this context we are proud to have worked with Partos on an impactful dialogue series covering the 'decolonisation of aid' - among various other projects related to more equitable partnerships. As a result of the high interest around the world, this series has been published in five languages.

Proliferation of newer development institutions (especially development banks and social entrepreneurs) as well as the ever growing trend of public-private partnerships, has required The Broker to rethink its internal strategy and thematic foci. This has resulted in the ambitions (i) to develop a more diversified portfolio of clients, (ii) engage with additional themes such as sustainable justice and ecosystems approaches, and (iii) to accelerate organizational learning and tailor brokering services to cater to the novel demand from private and financial sectors.

In 2022, The Broker has also gone through some major organizational changes. At the heart of our newly established ambitions for the future, lies the central focus on enhancing The Broker's identity as an expert in knowledge brokering and sense-making within the field of international development. This objective will be pursued through collaboration with a reinvigorated team of experts. Moreover, we will maintain our unique selling point of bridging the realms of science, policy, and civil society. This entails incorporating "unusual perspectives" in our approaches to knowledge synthesis, co-creation, and the development of practical knowledge products. This resonates with one of the primary findings derived from The Broker's expert consultation carried out in 2022 for the Dutch Minister of Foreign Trade and Development Cooperation: "Knowledge sharing, co-creation and learning trajectories, especially among global North and South-based stakeholders, are essential in ensuring that interventions are evidence-based, successful approaches are scaled up, and mistakes are not repeated."

The board congratulates The Broker team with achieving continued positive results over 2022. The new directorship (a.i.) has successfully managed The Broker through a dynamic period that necessitated internalising organizational changes aimed at advancing its professionalisation. Further steps to consolidate these changes and contribute to better knowledge bases for fair and sustainable global practices will be made in 2023. We look forward to doing this in solid partnerships with all those that believe in the power of knowledge for positive changes.

## 1.1 General

This is the annual report of The Broker, formally known as the International Development Publications (IDP) Foundation, covering the year 2022.

### Foundation & Chamber of Commerce

October 18, 2005 Stichting International Development Publications (IDP) - The Broker was founded with a statutory seat in Leiden and is registered at the Trade Register at the Chamber of Commerce in The Hague. Stichting IDP – The Broker, has its registered statutory office at Van der Sande Bakhuijzenstraat 4, 1016 AG Amsterdam. The Broker is filed at the Trade Register at the Chamber of Commerce in The Hague under number 28107497.

### The Broker's Purpose

Resulting from our latest internal strategy days in 2023, we are currently able to give words to our mission, vision, and purpose. Although we are still discussing the 'right' wording, in essence our purpose is to use Knowledge Brokering to unlock paths to global change. In our vision Knowledge Brokering is an indispensable tool for realising positive global impact. By strengthening the use of knowledge by change makers we increase our impact for a sustainable just world.

### Governance

The governance structure of Stichting The Broker consists of a Board and Management. The Board supervises the Executive Director(s) and has oversight responsibilities with regard to The Brokers' general policies and organizational continuity responsibilities. They include specifically approving The Brokers' multi-annual strategy, annual budget, annual accounts, oversight on integrity, and risk management of the organization. The board is also the 'employer' of the Director(s) (a.i.) and supports the Director(s) with advice and suggestions. The board members carry out these responsibilities both individually and jointly. Its current composition can be found below.

In 2022 the Executive Director was Ms. Saskia Hollander up till September 2022, at which time Ms. Vanessa Nigten formally succeeded as General Director (a.i.). The General Director a.i. was supported by Mr. Fendi Vos as Director of Finance and Operations a.i. as per October 2022. Both Directors were responsible for the execution of the management for The Broker up till March 2023.

In 2022, 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 (up till Sept 14, 2022)
- Vanessa Nigten, General Director a.i. (Sept-Dec)
- Fendi Vos, Director of Finance and Operations a.i. (Oct-Dec)

The board and management met in April, June, September and December 2022. The board members receive a small lump sum compensation for expenses.

In 2022, Saskia Hollander received € 62.370 in gross salary (Jan-Sep 14, 2022), holiday allowance, social insurance costs and employer's contribution to her pension. In 2022, Vanessa Nigten received € 23.100 (Sept-Dec) in gross salary, holiday allowance, social insurance costs and employer's contribution to her pension for the period as acting General Director a.i.. In 2022, Fendi Vos received a fee of € 25.800 (Oct-Dec) as an external Management Consultant.

Amsterdam,  
Nicky Pouw & Huub Jansen

## 1.2 Income and result

In 2022, the actual total income amounted to €840,340 and is set at a lower level than the budgeted income of €932,370. The income comes from four sources: subsidies and grants, income from participation in facilitation of knowledge platforms NFP and INCLUDE, income from other projects, both on behalf of the knowledge platforms and other clients, and income from interest. The costs amounted to €796,666 at budgeted costs of €910,600. The operating result amounted to €42,985. The positive balance of income over expenditure is predominantly caused by the team putting in more hours than foreseen. The positive result of 2022 to the organization will be allocated to the continuity and risk reserve.

At the end of 2022, the continuity and risk reserve amounts to €466,134, equalling a bit less than 50% of the operating costs of the 2023 budget, which is also due to an investment that The Broker is doing to further professionalize the internal organization and the renewal of our future strategy. The current political landscape in regards to International Development challenged The Broker to become a more agile and sustainable organization. Resultantly and due to the investments in 2023, this years' result The Broker performed just under par of its objective, which was formally established by a board decision in 2018, to cover 50% of the Foundation's operating costs with reserves by the end of 2022.

Looking beyond 2023, positive results are expected starting 2024 as we hope to start harvesting from the renewed strategy and brand identity. Hence, the expectation will be that the relation between the operating costs and the coverage percentage of the Foundations continuity reserve will be on par and in line again with the earlier mentioned percentage of minimum 50%.

## 1.3 Personnel

On 31 December 2022 The Broker had 14 employees, for 11.55 fte. The minority of employees had a permanent contract of employment, with 8 new team members on fixed term contracts. Controller Ms. Suzanne Bakker worked as independent contractor from January up till September 2022. Mr. Fendi Vos started as Director of Finance and Operations a.i. in October 2022. Ms. Vanessa Nigten, started in September 2022 as General Director a.i. and succeeded Saskia Hollander, who left The Broker on September 14th 2022.

## 1.4 Financial ratios

A solvability ratio of 69% and a current ratio of 1.6, as of the balance closing date on December 31, 2022, indicate that The Broker is sufficiently able to meet its current operational and financial commitments.

## 1.5 Key risks and uncertainties

### **Risk analysis annual plan 2022**

In 2022 a number of risks may have affected the performance and final results of The Broker work. We have identified risks regarding the internal organization, and the ambitions of our key objectives.

### **Enterprise risk management**

There are four main risks and uncertainties that may impact The Brokers' results and financial position: (1) fluctuations in funding leading to reduced income for operations after Q1-2023, (2) securing long term funding, (3) the internal control framework, and (4) inefficient internal organizational design.

### **Securing long term funding risk**

Although the contract for the INCLUDE knowledge platform has been renewed for the upcoming four years, a master framework contract with Netherlands Food Partnership (NFP) has unfortunately, due to unforeseen circumstances, not yet been signed. Over the past decade, a significant portion of The Broker's total income has come from the seconded staff at NFP, constituting a substantial portion of The Broker's overall income sources. Not securing the master framework agreement with NFP unfortunately, is still realistic. Although we are close to signing contracts for the calendar year 2023, perspective on a master framework agreement for the next 6 years thereafter is yet to be seen.

In order to reduce reliance on large or substantial income sources, it is crucial to strengthen existing positions and relationships, as well as diversify income sources further. To strengthen the external position of The Broker in its ecosystem, redesigning the organization strategy is necessary. Aiming to have finalised a new strategic design, The Broker expects to set a new course starting Q3-2023.

### **Internal control framework**

The Broker has found itself in a transition phase of the organizational life cycle, but is building on its internal procedures and track record of results from the past. The new strategic ambitions required a revision and adaptation of the administrative procedures and control framework. In 2022 The Broker successfully started to design changes to existing procedures, such as the procurement procedure of products and services. This has contributed to an internal control framework that responds better to the activities of the organization. Simultaneously, additional prospects for enhancing the efficiency and effectiveness of operations and administration were identified. In 2023 a revised internal control framework will be implemented by extending and diversifying the current use of existing functionalities in ExactOnline. Manual intensive

processes, processes that were previously registered outside the system, e.g. operational monitoring, compliance, reporting, and checks and balances for accountability will be automated and better integrated in the new set-up of ExactOnline.

### Internal organization design

During the transitional phase that The Broker finds itself in, two Directors a.i. have been installed to ensure appropriate management and facilitate the efficient, effective, and widespread adoption of a new way of working.

Employee turnover contributed to 2022 being a challenging year for The Broker. Initially, departing staff resulted in higher working pressure for the remaining staff. That being said, organizational change has been managed successfully and new acquisition leads during the year have led to a higher total result than budgeted in 2022.

A foreseeable risk regarding the internal organization is that if the position of General Director is filled permanently without establishing an effective Management Team to provide support, the General Director may become excessively burdened with internal matters and lack focus on other responsibilities. There will not be time to further develop and implement an organizational strategy, nor focus on acquisition targets or leads, which will be needed to diversify future funding.

Once the internal control framework, encompassing policies and procedures, is finalized, implemented, and adopted, it is anticipated that the internal organization will operate efficiently. Manual operational activities will be reduced as they will be digitized in 2023. Further strengthening of Operational Management Support and Financial Support will then need to be put in place, in order to secure the further development of The Broker. To mitigate risks and improve the effectiveness of the implementation of this ‘new way of working’, further and repeated internal training is important to increase the level of adoption.

The Broker Risk Profile can be summarised as follows:

Category	Risk appetite	Key mitigation measures
Organization, strategic risks	Moderate	Strategic and business plan development, effectively organise internal organization
Internal Control Framework	Low	Policies & procedures, internal controls, external audits



2

# Meet the Team



**Sasha Al Busaidy** is a knowledge broker. She is passionate about meaningful multi-stakeholder engagement and fostering holistic collaborations toward development outcomes.



**Joscha Betke** is a knowledge broker. His passion lies in the critical analysis of systemic challenges and policy issues, which he developed after working for one year in Zambia and further reinforced during his Bachelor's degree.



**Marit Bol** worked as human resources and office manager at The Broker until September 2022.



**Rojan Bolling** is a knowledge broker at The Broker and NFP. He has developed expertise around issues of human security, peacebuilding, and food and nutrition security.



**Suzanne Bakker** was responsible for finance management and control until September 2022.



**Yannicke Goris** worked as a managing knowledge broker, supervising our Broker projects and team members until July 2022.



**Saskia Hollander** worked as Executive Director until September 2022.



**Hannah Itcovitz** worked as a knowledge broker, mostly at INCLUDE, until March 2022.



**Martha Kapazoglou** is a knowledge broker specialised in gender and development.



**Mariëlle Karsenberg** is a knowledge broker at The Broker and NFP. Her 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 INCLUDE. 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 with a background in International Development Studies and experience at the MFA and in the NGO sector.



**Siri Lijfering** is a knowledge broker at The Broker and INCLUDE. Siri focuses on inclusive development, youth employment and 'shifting the power' in development.



**Marlijn Lamers** worked as human resources and office manager (a.i.) at The Broker until September 2022.



**Kiza Magendane** worked as a knowledge broker until February 2022. He is also an author, activist and freelance entrepreneur.



**Vanessa Nigten** is a dedicated specialist in global sustainable inclusive development. In 2013 she became knowledge broker at The Broker and NFP. Since September 2022 she is Executive Director (a.i.) of The Broker.



**Jorrit Opewal** worked as a knowledge broker, with several years of experience as a development economist in Mozambique and as a policy advisor for the Dutch parliament, until November 2022.



**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.



**Maresa Roquas** is Human Resources Manager (a.i.) at The Broker



**Charlotte Stam** is office manager at The Broker. She holds an MSc degree in International Development from Wageningen University focusing on sociology of development and change.



**Rikke van der Veen** is a knowledge broker. He brings a fascination for interlinkages between different forms of knowledge and international cooperation policy and practice and bringing these together.



**Ruth van de Velde** is a knowledge broker. She is a true generalist passionate about facilitating processes of knowledge (co-) creation, exchange and use.



**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.



**Fendi Vos** is Director of Finance & Operations (a.i.) at The Broker. He has a background in Fiscal Economics and Tax Law and holds an MBA in Strategy and organizational design from the Amsterdam Business School.



3

# Activities, output and outreach

### 3.1 The Knowledge Platforms

#### The Broker in [Netherlands Food Partnership](#)

The knowledge platform had its final year in 2022 which meant a lot of reflection. This has laid the foundation for continued close collaboration starting from 2023, enabling us to expand upon the work we initiated and supported throughout the current year, including:

- The policy engagement work that connects the NFP community to policy developments at the Netherlands Ministries and international conferences. For instance to [gather input](#) from the community on the new policy for Foreign Trade & Development Cooperation, including a [synthesis paper](#).
- The work on various Communities of Practice, exploring [food systems resilience](#), [food systems finance](#) and [digitalized agriculture](#).
- Various knowledge products, including a report and policy brief on [youth agripreneurship](#), and support for twelve food systems/country studies.

Additionally, our brokers in NFP facilitated various coalitions and partnerships, such as the [global research partnership CGIAR](#), a coalition working to improve [Digital Ecosystems for smallholder farmers](#), a [global coalition on the True Price of food](#), and the [Ghana Urban Food Environment Collective Impact Coalition](#). On three occasions they were represented in various media, on [New Business Radio](#) about global food security in light of the Ukraine war, on [Joy News TV in Ghana](#) about urban food security in Accra, and in an [interview by Convene](#) on the importance of dialogue in the co-creation of partnerships.

#### The Broker in [INCLUDE Knowledge Platform](#)

In 2022, The Broker continued to be the backbone and key consortium partner for the INCLUDE Knowledge Platform, along with Africa Studies Centre Leiden (ASCL) and the African Economic Research Consortium (AERC) in Nairobi. Our brokers constituted a majority of the INCLUDE Secretariat, taking charge of knowledge creation and valorisation activities, external communication, and setting up and executing INCLUDE flagship projects, among others:

- *'Boosting Decent Employment for Africa's Youth'*: a partnership between INCLUDE, IDRC and ILO, under the umbrella of the Global Initiative on Decent Jobs for Youth. In 2022, INCLUDE added [two synthesis papers](#) to its series: one thematic and one overarching synthesis paper taking stock of all knowledge products in the frame of the partnership. In terms of knowledge valorisation and exchange, amongst others, the youth-led "[Youth@Work](#)" webinar series and a webinar on [youth engagement in youth employment programmes and policies](#) took place.

- *Green jobs for youth in Africa*: A research project, with Palladium, on green jobs and youth employment. We published an [insight paper](#) on the collaborative green jobs research project and a [policy brief](#) with key policy recommendations based on the research. Knowledge exchange activities included [a video](#) and [a podcast](#).
- *Digitalisation and E-services Research Programme*: This [research programme](#) has been designed to gather information to support the effective digitalisation of basic services in Africa. The programme included several activities and outputs: 5 country case studies (Benin, Ghana, Mauritius, Rwanda, Uganda); context analysis, mapping, inclusion analysis; 5 factsheets; a [synthesis report](#); and [2 videos](#).

Finally, our Brokers were included in the development and feedback rounds of the INCLUDE's mid-term review, as well as development of the successful subsidy request for the next four years of INCLUDE, as always providing sharp and pertinent contributions.



## 3.2

# Our Projects in 2022

In 2022 we worked on diverse knowledge brokering activities and projects. On the following pages you can read summaries of the projects and we included available hyperlinks to the projects' deliverables.



## Future Brief series: Decolonisation of development cooperation

**Client:** Partos

Following the impactful [dialogue series on the 'decolonisation of aid'](#), we created a timely [three-part future brief series](#) about the past, present and future of a (de)colonised development sector. Besides a scan of diverse sources and forms of knowledge, most importantly, the authors engaged in challenging yet constructive and reflective conversations with each other, the project's reference group of experts, and partners at Partos. Partos published all future briefs in five languages and The Broker re-posted them with a short accompanying [article](#). Our hope is that these publications will inspire similar conversations on the decolonisation of the sector within and across organisations and individuals.

[Future brief series](#)

[Article](#)



## Multi-KP learning: knowledge brokering with LMIC partners

**Client:** INCLUDE, NFP, KPSRL, Share-Net

In the context of increasing calls to decolonize development cooperation and forge more equitable partnerships, it was of high relevance to reflect on and learn from the [DGIS knowledge platforms'](#) (KPs) past knowledge brokering work with low- and middle-income country (LMIC) partners. A mapping of knowledge on brokering in north-south partnerships resulted in a synthesis short read with key insights, knowledge gaps, and best practices. This informed the ensuing phase in which we took a deep dive into four of the five KPs' work in practice through short case studies and learning conversations with their LMIC partners. This joint learning project has kickstarted their shared learning journey and can provide a basis for transformative ways of working.

*"We at the KPSRL appreciated how responsive and adaptive the Broker was in changing and improving the TOR and timeline for this collaborative research project. We know that you were in a challenging position amongst competing interests from different platforms. And we enjoyed the conversations that came out of it. There might still be room for a more innovative approach to knowledge brokering, but that is for a long-term process."*

Giorgio Ferrari, Learning Officer at KPSRL



## Knowledge Brokering and Synthesis project for the SDGs Interactions Research Programme

**Client:** NWO (Dutch Research Council)

This year marked the first of 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’ – in close collaboration with consortium partners and selected research groups of this programme. With our knowledge brokering services and products (more to come), we contribute to the programme’s aim to gain new insights into the interactions between the SDGs and how these can effectively be governed for improved development outcomes.

[Literature review](#)

[Multistakeholder meeting](#)



## Multi-Knowledge Platform Youth agri-entrepreneurship

**Client / partners:** INCLUDE and Netherlands Food Partnership (NFP)

This collaborative research project strengthened the evidence base on good practices for youth agripreneurship programmes and policies in Africa. Through reference group meetings, expert interviews and learning sessions, we’ve actively included the voices of African youth agripreneurs and networks, as well as Dutch and African programmers and policymakers into our knowledge products.

[Insights report](#)

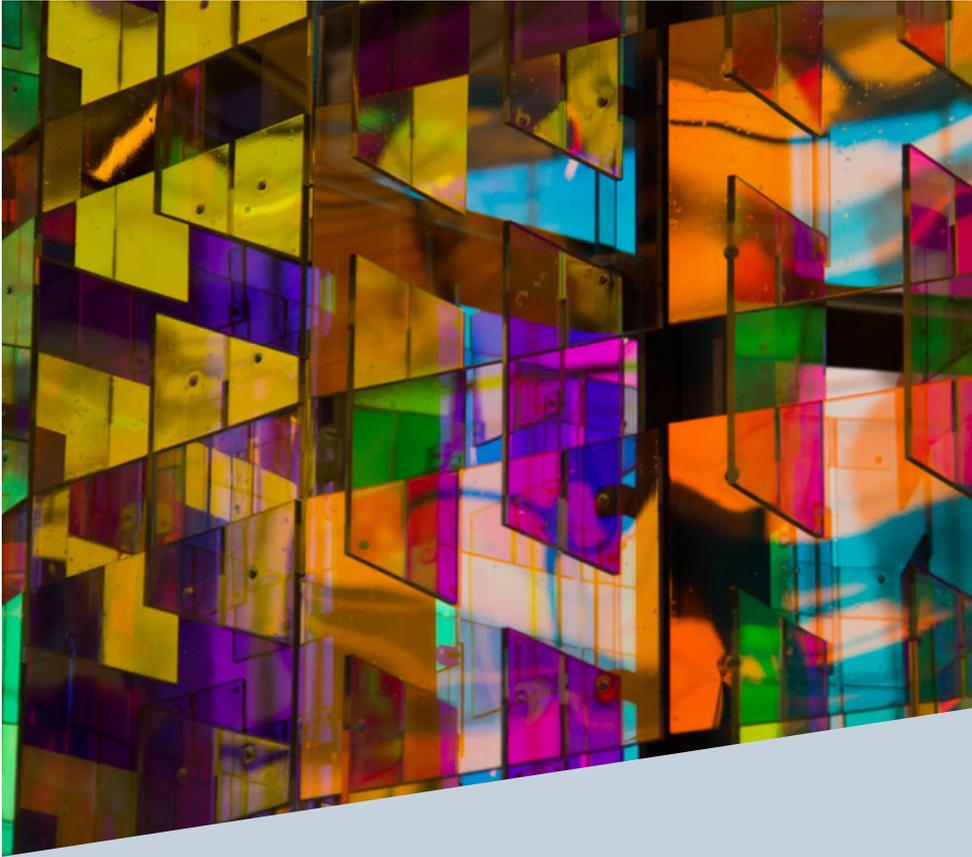
[Policy brief](#)

[Video](#)

[Blog](#)

*"The Broker provided a platform for us at the Young Farmers Champions Network to connect with like minded change makers globally, learn and share experiences and collaborate to influence policy and interest youth to engage into farming as a business."*  
Tumwebaze Khamutima, founder / CEO at Young Farmers Champions Network

*"The Broker developed an insightful research report and policy brief with relevant recommendations for policy makers and practitioners. They also did a great job in engaging a diverse group of enthusiastic youth agripreneurship stakeholders that gave input on the research. Together, this formed a strong basis for a Community of Practice."*  
Bente Meindersma, Coalition Builder at NFP



## Working with faith-based actors for sustainable development

**Client:** Prisma

How to balance different world views in religious-secular partnerships for international development? Prisma and four of its members – Dorcas, Tearfund, Woord en Daad and World Vision – commissioned The Broker to research this. We created diverse knowledge products that shed light on the diversity among faith-based development organisations, obstacles to faith-secular partnerships and opportunities to increase collaboration. Additionally, our Brokers participated in an expert panel during a session on the project at the KPSRL Annual Conference 2022.

[Synthesis report](#) [Online workshop](#) [Three case studies](#) [Dialogue Guide](#)



## Support for Ghana Urban Food Environments (GUFEE) Collective Impact Coalition

**Client:** Netherlands Food Partnership (NFP)

With input from NFP and Wageningen University & Research (WUR), we produced five quick scans. One scan focused on the overall food environment in Accra, while the remaining four scans targeted specific sub-themes identified by the Ghana Urban Food Environment (GUFEE) coalition as critical for enhancing urban food environments. We also offered support in the conduct of transition pathway development workshops by WUR - organised in parallel for the coalition. Mid-2022 the GUFEE coalition marked the end of their first year of activities with a public event, held at the Ghana Innovation Hub in Accra.

[Quick Scans](#) [Summary](#) [Event report](#)



## WCDI Partner mapping CSOs and NGOs

**Client:** Wageningen Centre for Development Innovation (WCDI)

To create added value for civil society partners and increase impact on the SDGs, we created a database (mapping) of civil society actors and organisations for WCDI to potentially partner with and bring its knowledge of food systems and linked transformation from a science-policy interface into practice. To ensure the mapping is of practical use, the research was divided into phases with intermittent feedback sessions (continuing into 2023).



## Iodized salt in West and Central Africa

**Partners:** Iodine Global Network (IGN), UNICEF

**Funding Support:** USAID, BMGF

How to get iodine, one of the most essential dietary needs of the human body, on the plates of people in West and Central Africa? Together with our partners and in collaboration with stakeholders in West and Central Africa we identified dynamics, barriers, and opportunities in relation to strengthening the flow of iodized salt in the region. Data was gathered through review of existing studies and literature; analysis of available trade data; and five dedicated country-level reports for which country experts visited relevant sites and interviewed stakeholders. From the results and exchange meetings, recommendations have been distilled that can inform the dialogue and process going forward.

[Report](#)



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

**Client:** Simavi

To uncover the driving mechanisms behind the impact of one of Simavi's WASH programmes in Bangladesh, we supported Simavi and their local leading partners to analyse their Monitoring & Evaluation documents and the precise pathways leading to impact. To gather local perspectives, meetings and interviews were conducted with diverse team members in an exploratory phase. Next to that a local expert visited the project area in an in-depth follow-up phase and extensive interviews with beneficiaries and other stakeholders were held.



## Synthesis of online consultation - Towards a new policy for Foreign Trade and Development Cooperation

**Client:** Ministry of Foreign Affairs

This synthesis document summarises input from more than 230 participants in the online consultation to inform the decisions to be made in developing the new Dutch policy for Foreign Trade and Development Cooperation. Representatives from the private sector, knowledge institutes, civil society organisations, consultancy firms, and a collection of others rose to the task to provide input. To present the Minister with a document that is both concise and does justice to the breadth and depth of the answers provided by the participants, The Broker was asked to bring all contributions together in an overview report.

### Synthesis report

*"We contently look back on a successful cooperation with The Broker in 2022, they are a thorough and reliable partner. Our time sensitive request was handled with care and a refreshing degree of flexibility and professionalism. We were very satisfied with the product they have delivered in a timely manner."*

Irene Kraanen, advisor to the Director General International Cooperation, MFA



## Quick scan IOB Aid & Trade evaluation - BHOS policy letter comparison

**Client:** Partos

We conducted a quick scan to compare the IOB (the Ministry's evaluation service) Aid & Trade evaluation and the new policy document of minister Schreinenmacher - titled 'Doing what the Netherlands is good at' - to see how the IOB's findings were incorporated into this new Dutch BHOS policy. Spoiler: there seems room to embed more lessons for mutual business and development benefits.

[Quick scan analysis \(in Dutch\)](#)

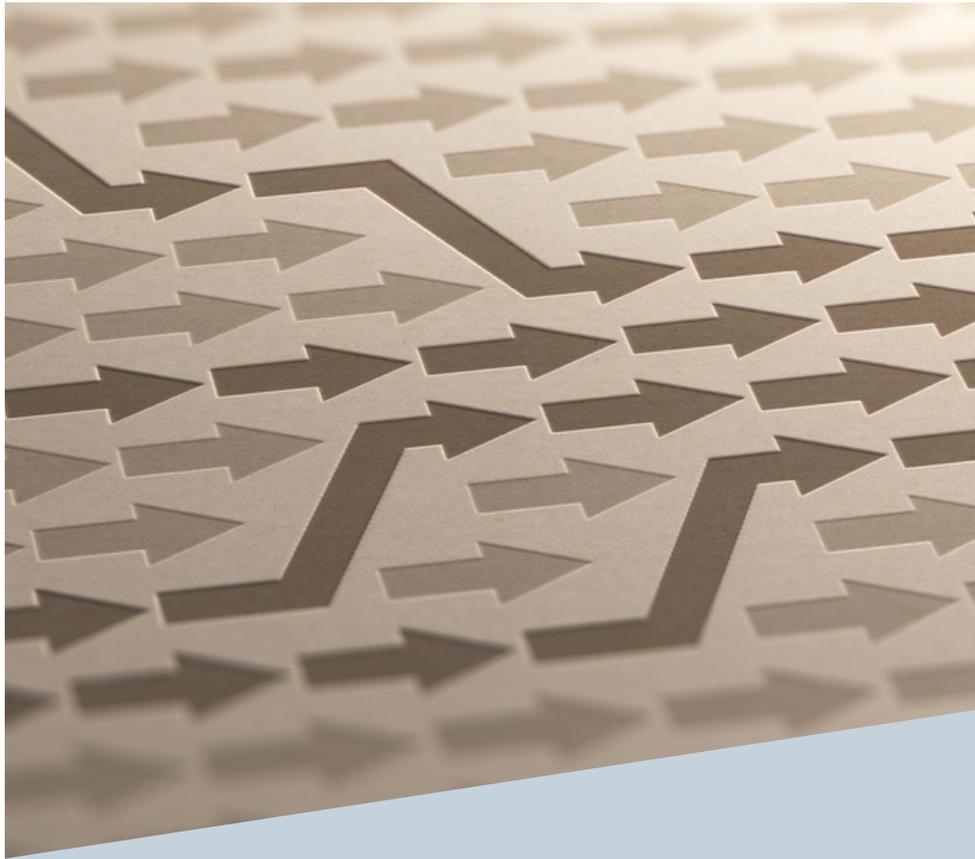
[Article](#)

## Benkadi

**Client:** Woord & Daad

Together with the Wageningen Centre for Development Innovation (WCDI), The Broker developed a Power Scan for the Benkadi project, which is a strategic partnership between organisations from the North and the South, implemented in Benin, Burkina Faso, Côte d'Ivoire and Mali. The project, funded through the 'Power of Voices' programme of the Dutch Ministry of Foreign Affairs, aims at enhancing the involvement of citizens and civil society organisations in the formulation and implementation of climate change mitigation and adaptation policies.

[Power Scan](#)



## Programming Flexibility

**Client:** Netherlands Food Partnership (NFP)

**Partner:** ZOA

What room is there for flexibility in current Dutch funded food security programming in fragile settings? This question prompted the launch of a project at the end of 2021 and resulted in the publication of a lessons learned report and several tools that create guidance for INGOs and policymakers to take advantage of space for flexible programming that might otherwise be overlooked. In an additional blog, our Brokers describe [four common myths and assumptions](#) they discovered have prevented flexible programming from becoming the standard way of working in fragile contexts, despite the clear benefits for programme outcomes.

[Report](#)

[Guidance documents](#)

[Blog](#)



## Support to NFP director in preparation for AD interview and article

**Client:** Netherlands Food Partnership (NFP)

We supported the NFP's Director to get NFP's story across clearly, in preparation for an interview and subsequent [article](#) in a [special on sustainable food chains](#) distributed with the AD newspaper. Through conversations with the Director and developing cases, we helped to clarify the core message and approach of NFP as well as bring across its concrete impact. Included in the cases was the impact coalition set-up by some of our brokers around [Urban Food Environments](#) in Ghana.



## Rabobank session and article on the true value of food

**Client:** Rabobank

After the successful collaboration on two online sessions and subsequent synthesis articles in the previous year, The Broker supported in the facilitation of another online multi-stakeholder session. This time on the topic of the true value of food. What could have been a technical and impenetrable discussion was in the end a successful means to create a practical action plan. We synthesised the outcomes of the fruitful and thought-provoking event in an [article](#), which was used to shape a concrete agenda and plan for the road ahead.

[Event synthesis article](#)



## Participation in the AIV advisory trajectory on 'European industry policy' and 'International position of the Euro'

**Client:** Advisory Council for International Affairs (AIV)

After co-writing a [report](#) on smart industry politics in Europe ('[Slimme industriepolitiek: een opdracht voor Nederland in de EU](#)'), our (former) Director Saskia Hollander applied her extensive knowledge of European politics once more in an AIV commissioned advisory trajectory. In her role as deputy secretary of the AIV's European Integration Committee (CEI), she co-wrote the report on a stronger [international position of the Euro](#).

[Report Industry Politics](#)

[Report Position of the Euro](#)



## Factsheet Climate Finance & Water for the World

**Client:** Simavi

We investigated the financial commitments of the Dutch government towards climate finance, especially focused on WASH and the inclusion of women, girls and local communities. The well-received [research report](#) shows that much more public finance for climate adaptation is needed, additional to ODA, and with strong local ownership. Based on these findings, recommendations towards the Dutch government were formed to ensure its financial climate commitments are fair, sustainable and inclusive.

[Report](#)



## Embassy Science Fellows evaluation

**Client:** Dutch Research Council (NWO)

Our brokers conducted an evaluation of the [Embassy Science Fellowship programme](#) (ESF-NL), a joint initiative of the Ministry of Foreign Affairs and NWO aimed at connecting embassies and research to reach inclusive, sustainable impact. The evaluation was kickstarted with desk review and a survey with academic fellows and their counterparts at the embassies, to be continued in 2023 with interviews and writing the analysis containing insights, lessons learned, best practices and recommendations for the development of future programming of the ESF-NL.

[Blog](#)

## 3.3

# Brokers in the Media

In 2022 our work has been picked up by and shared through diverse (social) media channels. Therefore we include this section on what our brokers have been up to beyond the written word.



## Jorrit highlights human rights dilemmas for aid in Afghanistan in EenVandaag broadcast and Clingendael Spectator article

During the [EenVandaag broadcast](#) on 23 June 2022, our broker Jorrit Oppewal was invited to comment on the dramatic situation in Afghanistan following the earthquake. Based on his co-authored article on the [Clingendael Spectator](#) (Dutch) and [The Broker](#) (English) website on the negative effects of the sanctions against the Taliban on food security, he highlights a dilemma that deserves more attention. The tough line adopted by the international community against the Taliban over human rights concerns, including aid cuts and financial sanctions that complicate getting money in and out of the country, puts other human rights at risk, including the right to food.



## Rojan talks about the current state of global food security in the New Business Radio Podcast

Our broker Rojan Bolling took part in an informative exchange on sustainability on [New Business Radio](#), in which he shared his thoughts and perspectives on the current state of global food security. Together with other guests, he discussed how the current global food crisis was affected by the Ukraine war, conflict, climate change and effects of the Covid-19 crisis, and how different countries around the world are impacted. Listen to the full podcast [here](#) - broadcasted on 17 June 2022 (available in Dutch).

How can dialogue accelerate partnerships for action?



In conversation with Mariëlle Karssenbergh,  
Knowledge Broker at Netherlands Food Partnership

2022 CONVENE SYSTEMS THINKERS



## Mariëlle answers questions about partnerships for action in the Convene Systems Thinkers series

Our broker Mariëlle Karssenbergh answers questions about the power of dialogue and partnerships, as part of the Convene System Thinkers series. Nourished by the NL-CGIAR partnership event that she co-curated for NFP with Convene, she emphasises the role and impact of dialogue, and how partnerships are essential if we want to have a chance to achieve the SDGs. Listen to her insights, such as on the important role of co-creation to turn knowledge into policy-relevant, impactful, action-led solutions, in this 15 minute interview.



## AVERTING FOOD CRISIS

57% of Africa's population to suffer acute malnutrition by 2025

PRIME BUSINESS AKUFO-ADDO || INTERNATIONAL: RUSSIAN FORCES ATTACKED

## Vanessa speaks about broker interventions for improved urban food environments on Ghana television

The Ghana Urban Food Environment (GUFÉ) coalition, supported by NFP, marked the end of its first phase of activities with a public event, held at the Ghana Innovation Hub in Accra, at the end of May 2022. Speaking to the attendees and to Joy News TV, our broker Vanessa Nigten (from minute 11) explains the brokering role of NFP in the development of this coalition, its agenda to improve healthy diets from a multi-stakeholder Dutch-Ghanaian food systems approach and the choice for Ghana as a good place to kickstart the pilot.

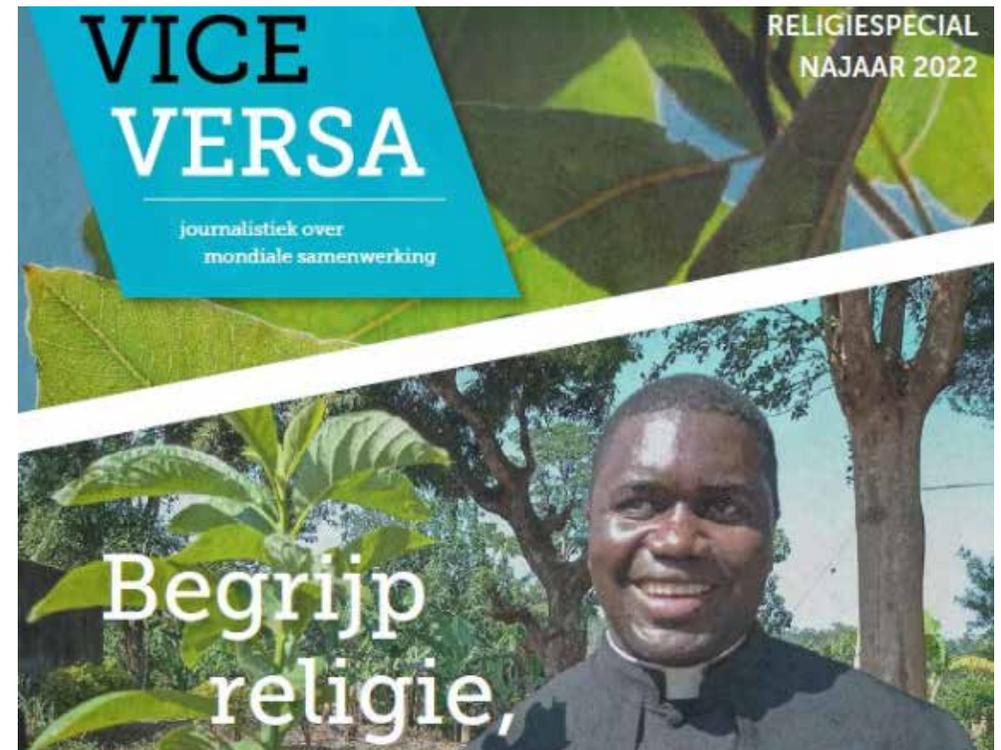


Myths about Flexibility

Tuesday Sep 06, 2022

## Rojan and Hannah shed light on 'Myths about Flexibility' in the CARE podcast

In the podcast 'Myths about Flexibility' - in the CARE Failing Forward series - knowledge brokers Rojan Bolling and Hannah Itcovitz talk about their research into Programming Flexibility. In their paper and accompanying guidance tools they look at the room for flexibility in current Dutch funded food security programming in fragile settings and how both INGOs and policymakers can take advantage of this space for flexible programming. Along the way, they discovered four myths that everyone believes work, but that really don't.



## Yannicke is interviewed for the ViceVersa magazine 2022 special edition on religion

In the article 'Geloof in ontwikkeling' (Faith in development) in the ViceVersa special 'Begrijp religie, begrijp de wereld' (Understand religion, understand the world), knowledge broker Yannicke Goris talks about the Prisma commissioned research 'Working with Faith based actors for development'. The Broker was commissioned to carry out the research in a quest to bring to light the most important opportunities and barriers for collaborations between secular and faith-based actors.

### 3.4 Website and outreach 2022

In 2022, we continued to focus on the website as the main repository of our work updates and as the main entry point for the majority of people connecting with us online. We continued publishing regular updates about our work, vacancies, as well as opinion pieces from our knowledge brokers. In 2022, our content saw an increase in key metrics related to content engagement:

- Total page views were up by 30%, for a total of more than 250k pages;
- The number of pages per visitor's session went up by 78%, together with the number of sessions per user;
- The average time spent on our website by visitors also went up by 7%.

These metrics indicate that the visitors coming to our website are finding the content interesting and are, on average, spending more time on the website reading more than two pages per session. It is also interesting to note that all our conversion goals (for example users visiting more than one page, users downloading documents) were up, in total, by more than 160%.

Important pages such as the Home page and the About page are still featured in the top 10 most visited pages (number one and five, respectively), indicating an interest in The Broker as an organization. The number of visits to both pages increased compared to 2021: the homepage received 42% more visits (19k compared to the 13k in 2021) while the About page saw an increase of 67%.

In 2022 we published 32 posts on the website, including project updates, news, vacancies, 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. Finally, analysing the demographic composition of our website audience we can derive that we are connecting with a truly global audience.

#### **Social media and Newsletter**

The Broker's social media activities remain focused on Twitter and LinkedIn. LinkedIn continued to be an important tool to disseminate our work but also to connect with other organizations and practitioners. LinkedIn was used regularly to share articles from our website, invitations to events, and for vacancies. In the second half of the year (June–December 2022), the most recent available data), our LinkedIn page received 1217 page views, and grew to 1982 followers. On Twitter we currently have more than 3500 followers.

The Broker continues to use its bi-monthly newsletter to share updates about our own projects and collaborations with the knowledge platforms. We sent out a total of 7 email campaigns in 2022. In the second half of the year (the latest data available), the open rate of our emails went up by 2,6%, the click rate by 24%. The newsletter remains an effective way to connect with an audience of close stakeholders.



4

Annual accounts 2022

## 4.1 Balance Sheet

<b>ASSETS</b>		note	31-12-2022		31-12-2021	
			€	€	€	€
<b>TANGIBLE FIXED ASSETS</b>						
	Computer equipment	1		3.100		3.863
<b>CURRENT ASSETS</b>						
	Receivables and transitoria Debtors	2	204.537		180.513	
	Other accounts receivables	3	<u>136.473</u>	341.010	<u>190.990</u>	371.503
	<b>Cash at bank</b>	4		357.577		387.948
<b>TOTAL ASSETS</b>				<u><b>701.687</b></u>	<u><b>763.314</b></u>	
<b>LIABILITIES</b>			31-12-2022		31-12-2021	
			€	€	€	€
<b>CURRENT LIABILITIES</b>						
	Taxes	5	60.840		55.916	
	Short-term liabilities and accounts payable	6	<u>174.712</u>	235.552	<u>284.249</u>	340.165
<b>RESERVES</b>						
	Continuity reserve	7		<u>466.134</u>		<u>423.149</u>
				466.134		423.149
<b>TOTAL LIABILITIES</b>				<u><b>701.687</b></u>	<u><b>763.314</b></u>	

## 4.2 Income and expenditure

STATEMENT OF INCOME & EXPENDITURE	note	2022 Actuals €	2022 Budget €	2021 Actuals €
<b>INCOME</b>				
Income Knowledge Platforms	8	561.755	549.450	669.123
Other project income	9	278.585	382.920	235.492
<b>Total income</b>		<b>840.340</b>	<b>932.370</b>	<b>904.615</b>
<b>EXPENDITURE</b>				
Personnel costs	10	674.251	747.000	606.857
Production costs	11	2.480	25.000	2.871
Office costs	12	44.237	32.500	31.254
General costs	13	75.698	56.100	44.476
Project costs	14	-	50.000	79.357
<b>Total expenditure</b>		<b>796.666</b>	<b>910.600</b>	<b>764.815</b>
<b>OPERATING RESULT</b>		<b>43.674</b>	<b>21.770</b>	<b>139.800</b>
Financial income / expenditure	15	689	750	574
<b>BALANCE OF INCOME &amp; EXPENDITURE</b>		<b>42.985</b>	<b>22.520</b>	<b>139.226</b>
<b>Appropriation of the balance of income &amp; expenditure</b>				
Continuity reserve (addition)	16	42.985		139.226
		<b>42.985</b>		<b>139.226</b>

## 4.3 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 statutory provision of Part 9, Book 2 of the Dutch Civil Code and the firm pronouncements set out in par. 640 of the Guidelines for Annual Reporting for small non-profit organizations C1 in the Netherlands, as issued by the Dutch Accounting Standards Board. As a rule, assets and liabilities are presented at acquisition or manufacturing price or at current value. If no specific valuation principle is given, valuation is based on the acquisition price. The balance sheet, statement of income and expense include references to the explanatory notes.

Income and expenses are accounted for on an accrual basis. Profit is only included when realised on the 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.

Revenues from services are recognized in proportion to the services rendered. The cost price of these services is allocated to the same period.

The financial statements regime for small legal entities as referred to in Section 396, Book 2, of the Dutch Civil Code is applicable for the legal entity.

##### **Going concern assessment (Continuity)**

These annual accounts have been prepared under the assumption of going concern. Based on 2022 and forward-looking scenario analysis, The Broker has no reason to doubt the continuity of the organization.

##### **No material uncertainty**

While The Broker recognizes that the situation post-Covid and the ongoing war in Ukraine brings increased levels of uncertainty, our financial position gives the General Director a.i. confidence in the organization's ability to continue meeting its goals. We can conclude that at this point in time, there is no material uncertainty that will cast significant doubt upon The Broker's ability to continue as a going concern.

### Comparison with the previous year

Compared with 2021 the overview of 'Incomes Projects' in the Statement of revenues and expenditures are presented in a detailed way. There are no changes in accounting principles in 2022 and consequently no adjustments with previous year have been made in the annual accounts.

### Translation of foreign currencies

Assets and liabilities denominated in foreign currencies at the balance sheet date are reported using the closing exchange rate. Foreign currency transactions are translated to Euro at the exchange rate prevailing on the date of the transaction.

Exchange differences arising on the settlement of transactions at rates different from those at the date of the transaction, and unrealised foreign exchange differences on unsettled foreign currency assets and liabilities, are recognized in the statement of revenues and expenditures.

### Fixed assets

Intangible fixed assets are presented at cost less accumulated amortisation and, if applicable, less impairments in value. Amortisation is charged as a fixed percentage of cost, as specified in more detail in the notes to the balance sheet. The useful life and the amortisation method are reassessed at the end of each financial year.

An intangible fixed asset is recognized in the balance sheet if:

- It is probable that the future economic benefits that are attributable to the asset will accrue to the group;
- The cost of the asset can be reliably measured.

Costs relating to intangible fixed assets not meeting the criteria for capitalization are taken directly to the profit and loss account. Intangible fixed assets are carried at the lower of cost or purchase price net of accumulated amortisation and their net realisable value (being the higher of value in use and fair value less costs to sell). Intangible fixed assets are amortised on a straight-line basis over their expected useful economic lives, subject to a maximum of 20 years. The economic useful life and the amortisation method are reviewed at each financial year-end.

### *Current assets*

All receivables have an estimated maturity shorter than one year. The carrying values of the recorded receivables are a reasonable approximation of their respective fair values, given the short maturities of the positions and the fact that allowances for expected credit losses have been recognized.

### *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. Cash and cash equivalents consist of banks and short-term deposits that mature in less than twelve months. Negative current accounts at banks are classified under debts to credit institutions under current liabilities. Cash and cash equivalents are valued at nominal value.

### *Current liabilities*

Debts are valued at nominal value. 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 Doenpensioen. The pension scheme provided by BND is a defined contribution scheme. At year-end 2022 (and 2021), 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 Organization (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

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<b>TANGIBLE FIXED ASSETS</b>		
<b>Computer equipment</b>		
Purchase price as at 1 January	13.113	9.145
Cumulative depreciations as at 1 January	<u>10.116-</u>	<u>7.254-</u>
Book value as at 1 January	<u>2.997</u>	<u>1.891</u>
Disinvestment fully depreciated assets no longer in use	<u>-</u>	<u>9.314-</u>
Mutations		
- Investments	119	3.967
- Depreciations	<u>17-</u>	<u>1.996-</u>
	<u>102</u>	<u>1.972</u>
Purchase price as at 31 December	13.232	13.113
Cumulative depreciations as at 31 December	<u>10.132-</u>	<u>9.250-</u>
Book value as at 31 December	<u>3.100</u>	<u>3.863</u>
One new screen has been purchased in 2022		

**Note 2**

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<b>Debtors</b>		
AIV	-	51.425
ASC Leiden	115.441	-
Rabobank	-	7.064
Wageningen CDI	88.854	122.024
Clingendael	242	-
<i>Less: provision for bad debt</i>	-	-
<b>total debtors</b>	<u>204.537</u>	<u>180.513</u>

All amounts have been received in 2023.

**Note 3**

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<b>Receivables and prepaid amounts</b>		
Deposit for rent	1.615	1.615
<u>To be reported or invoiced:</u>		
- knowledge platform joint website	-	800
- NFP (ministry of Foreign Affairs)	82.651	105.139
- ASC Leiden University (INCLUDE)	2.769-	52.169
- Woord & Daad	10.208	10.208
- University of Amsterdam (NWO)	43.259	12.530
Partos projects	2.336-	-
- various	3.845	-
Prepaid pension	-	2.550
Other prepaid amounts and receivables	-	5.980
<b>total receivables and prepaid amounts</b>	<u>136.473</u>	<u>190.990</u>

<b>Note 4</b>		
	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<b>Cash at bank</b>		
ING current account	34.393	85.921
ING savings account	<u>323.183</u>	<u>302.027</u>
<b>total cash at bank</b>	<u>357.577</u>	<u>387.948</u>

All liquid resources are directly accessible.

<b>Note 5</b>		
	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<b>Taxes</b>		
VAT (Q4)	46.018	40.726
Wage tax (December)	<u>14.822</u>	<u>15.190</u>
	<u>60.840</u>	<u>55.916</u>

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

Corrections are resulting from the decision and VAT Tax ruling with the Tax Authorities in October 2021, in regards to the NWO grant received via the University of Amsterdam.

**Note 6**

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<b>Short-term liabilities and accounts payable</b>		
Creditors	10.857	112.824
Invoiced in advance	-	20.330
Advances received	90.540	90.011
Auditor	16.982	15.185
Holiday allowances and unused leave days	31.344	35.415
Other accounts payable	24.989	10.484
<b>total short-term liabilities and accounts payable</b>	<u>174.712</u>	<u>284.249</u>

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

**Note 7**

	<u>31-12-2022</u>	<u>31-12-2021</u>
	€	€
<b>Continuity reserve</b>		
Balance on 1 January	423.149	283.923
Balance of income & expenditure	42.985	139.226
Balance on 31 December	<u>466.134</u>	<u>423.149</u>

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.

## Notes with the statement of income and expenditure

### Note 8

	<u>2022</u> <u>Actuals</u>	<u>2022</u> <u>Budget</u>	<u>2021</u> <u>Actuals</u>
	€	€	€
<b>Income Knowledge Platforms</b>			
Joint website Knowledge Platforms	-		800
Netherlands Food Partnership (via Wageningen CDI)	314.530		385.805
Knowledge Platform INCLUDE (via ASC/Leiden University)	<u>247.225</u>		<u>282.518</u>
	<u>561.755</u>	<u>549.450</u>	<u>669.123</u>

The Broker is a member of the Consortium for the Food & Business (F&B) knowledge platform, now merged into NFP and of the INCLUDE knowledge platform, which are both financed by The Dutch Ministry of Foreign Affairs. The INCLUDE Consortium has been renewed for the next 5 years and the F&B KP Consortium has been extended till the end of Q1-2023. New multi-annual Partner Agreements with NFP for the upcoming 5 years, will hopefully be finalised this year 2023 and where The Broker further continues to contribute to the Food & Business Strategy of NFP.

### Note 9

	<u>2022</u> <u>Actuals</u>	<u>2022</u> <u>Budget</u>	<u>2021</u> <u>Actuals</u>
	€	€	€
<b>Project income</b>			
INCLUDE projects	63.068		13.177
Food & Business knowledge platform projects	-		206
Partos	15.898		16.398
Woord en Daad/Prisma	47.303		78.495
Ministry of Agriculture, Nature & Food Quality	-		44.594
Universities and Higher Education Institutes	30.729		12.530
Ministries (AIV)	51.000		42.500
Various projects	<u>70.587</u>		<u>27.592</u>
	<u>278.585</u>	<u>382.920</u>	<u>235.492</u>

**Note 10**

	<u>2022</u> <u>Actuals</u>	<u>2022</u> <u>Budget</u>	<u>2021</u> <u>Actuals</u>
	€	€	€
<b>Personnel costs</b>			
Salaries	475.625		444.087
Holiday allowances and leave	38.099		36.824
Social insurance	90.146		83.187
Pension	21.110		20.295
Freelance contractors	53.239		20.229
Sick leave insurance and compensation for sick leave	16.724-		4.830-
Staff travel costs (commute)	5.111		787
Other personnel costs	7.644		6.278
	<u>674.251</u>	<u>747.000</u>	<u>606.857</u>

The sick leave insurance compensated for one employee, while for one other maternity leave benefits were received from UWV. Due to the fact 7 staff members left the organization and were replaced by less employees, actuals are lower than budget 2022.

**Note 11**

	<u>2022</u> <u>Actuals</u>	<u>2022</u> <u>Budget</u>	<u>2021</u> <u>Actuals</u>
	€	€	€
<b>Production costs</b>			
Website development	1.047		1.055
Web-hosting and maintenance	200		961
English editing	-		75
Distribution	542		766
Miscellaneous	691		15
	<u>2.480</u>	<u>25.000</u>	<u>2.871</u>

Due to postponing the development and re-design of our website and less internal resources available in 2022, lower actuals can be observed in comparison to the approved budget 2022.

**Note 12**

	<u>2022</u> <u>Actuals</u>	<u>2022</u> <u>Budget</u>	<u>2021</u> <u>Actuals</u>
	€	€	€
<b>Office costs</b>			
Housing	34.176		19.447
Internet & communication costs	404		492
IT	4.696		7.945
Office costs	4.079		1.374
Depreciations	882		1.996
	<u>44.237</u>	<u>32.500</u>	<u>31.254</u>

Due to COVID-19 an additional office location was rented in Amsterdam-West, hence higher housing costs were realised than budgeted in 2022.

**Note 13**

	<u>2022</u> <u>Actuals</u>	<u>2022</u> <u>Budget</u>	<u>2021</u> <u>Actuals</u>
	€	€	€
<b>General costs</b>			
Administration	2.850		2.907
Auditor costs	15.000		15.000
Consultancy & advice	29.598		-
Insurance	653		915
Bank costs	590		367
Board costs			1.317
Other general costs	27.007		23.970
	<u>75.698</u>	<u>56.100</u>	<u>44.476</u>

Cost of the DFO a.i. who started last October 2022 has been booked under Consultancy & advice. Internal positions for administrative and HR support were not filled by new hires, but ad interim externally supported.

**Note 14**

	<u>2022 Actuals</u>	<u>2022 Budget</u>	<u>2021 Actuals</u>
	€	€	€
<b>project costs</b>			
Direct project costs	-	-	79.357
	<u>-</u>	<u>50.000</u>	<u>79.357</u>

There are no direct project costs in 2022 and the VAT unclarity was resolved by the ruling made with the Tax Authorities last October 2021. Furthermore, The Broker did not initiate individual projects of its own

**Note 15**

	<u>2022 Actuals</u>	<u>2022 Budget</u>	<u>2021 Actuals</u>
	€	€	€
Financial income and expenditure	689	750	574
	<u>689</u>	<u>750</u>	<u>574</u>

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

**Note 16**

	<u>2022 Actuals</u>	<u>2022 Budget</u>	<u>2021 Actuals</u>
	€	€	€
Balance of income and expenditure	42.985	22.520	139.226

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) significantly lower personnel costs due to the leave of 7 staff members and lower number and experience level of replacements, 3) the core team seconded at NFP invested significantly more time in 2022, to support the work of NFP during the transition period from the Food & Business Knowledge Platform to NFP.

## CONTROLEVERKLARING VAN DE ONAFHANKELIJKE ACCOUNTANT

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

### A. Verklaring over de in het jaarverslag opgenomen jaarrekening 2022

#### Ons oordeel

Wij hebben de jaarrekening 2022 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 2022 en van het resultaat over 2022 in overeenstemming met de in Nederland geldende RJ-Richtlijn C1 Kleine organisaties zonder winststreven.

De jaarrekening bestaat uit:

1. de balans per 31 december 2022;
2. de staat van baten en lasten over 2022; 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 (hoofdstuk 1 tot en met 3, blz 1 tot en met blz 32).

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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 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.

Amsterdam, 30 juni 2023

Dubois & Co. Registeraccountants

G. Visser RA

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