

# THE BROKER

Annual report 2023

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## About The Broker

The Broker is a not-for-profit 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 ([www.thebrokeronline.eu](http://www.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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## Table of contents

<b>1. Introduction</b>	<b>1</b>
1.1 General Overview of 2023	5
1.2 Income and Result	5
1.3 Financial	5
1.4 Outlook & revised budget 2024	7
1.5 Personnel	8
1.6 New Branding and Website	8
1.7 Key Risks and Uncertainties	9
Risk Analysis 2023	9
Securing Funding	9
Strategic Development Challenges	9
Internal Organisational Dynamics	10
<b>2. Meet the Team</b>	<b>11</b>
<b>3. Activities, output and outreach</b>	<b>13</b>
3.1 The Knowledge Platforms	13
3.1.1 The Broker in the Netherlands Food Partnership	13
3.1.2 The Broker in INCLUDE	15
3.2 Projects 2023	16
3.3 Outreach	20
<b>4. Annual accounts</b>	<b>22</b>
4.1 Balance Sheet	22
4.2 Statement of Income & Expenditure	24
4.3 Accounting Policies & Determination of Income & Expenditures	26
Material uncertainty going concern and precautional continuity condition 2024	26
Comparison with the previous year	26
4.4 Notes on the Balance Sheet	29
4.5 Notes on the Statement of Income and Expenditure	32

# 1. Introduction

Over the course of 2023, we sharpened our mission and vision. Our short summary of what The Broker stands for is: “Activating knowledge for a just world”. These are also the first words a visitor to our recently restyled website will read. With the challenges of climate change, growing inequality and increase in conflicts that the world is facing, the usefulness and necessity of generating, sharing, and using old, new, or forgotten knowledge in an inclusive setting have only increased. And with it, the importance of organisations like The Broker. As our name suggests, our core business is to broker knowledge. We try to bring together the different stakeholders in an issue, to listen to each other in a respectful way, and to devise and implement evidence-based solutions. Our focus is on collaboration with partners from the Global South. Mutual trust, real equality, and the search for shared interests are crucial in this respect, as is also reflected in the Dutch government’s new Africa strategy. In 2023, on behalf of the Dutch knowledge platforms INCLUDE and Netherlands Food Partnership, our brokers, together with southern partners, investigated how knowledge brokering can be further improved along these lines.

The major themes of climate change, inequality, and conflict were central to the substantive work of our brokers in 2023. They worked on climate justice with partners in seven countries on three continents. Together with partners in southern countries, they analysed and made recommendations on key questions such as: How can Africa’s youth benefit from a green transition? What jobs can this transition create? How can countries best adapt their food systems to climate change? And what prospects are there for agriculture in a fragile state like South Sudan?

At the same time, we regret to note that in The Netherlands as elsewhere, the political and economic climate for inclusive cooperation aimed at global sustainability and peace degraded in 2023. Our broker activities aimed at unlocking knowledge for a just world took place in a globally bleak context, a context in which respect, equality and evidence-based work is increasingly under pressure.

The number of conflicts increased, and their impact on geopolitics and on global mutual trust is enormous. The war between Russia and Ukraine is leading to a major recalibration of values and priorities with more emphasis on security and defence. The lack of Western response to the war in Gaza has led to increased distrust in the Global South in the reliability and credibility of the Global North when it comes to universal values such as the international rule of law, democracy, and human rights. And then there are many conflicts that receive little or no attention because they are of less importance for geopolitics, such as the hopeless situation in Sudan or the endless conflict in the Great Lakes area.

Instead of growing cooperation, we see increasing polarisation, both within and between countries, and a political shift to the right with an agenda that leaves less room for global sustainability and climate justice. Trust in national and international institutions is decreasing. The value of shared, relevant, and factual knowledge is increasingly losing out to a web of lies,

framing, and getting caught up in the algorithms that confirm and radicalise one's own right. There is an increasing confinement of people in bubbles in which coloured knowledge and little respect for the facts lead to conspiracies and delusions. The meteoric rise of Artificial Intelligence adds to the challenges.

None of this is a reason to give up. The latest climate conference in Dubai was a modest sign of hope with the reaffirmation and even tightening of the climate agenda, although much of it is now under pressure in the European Union, for example. And whatever political winds blow, there is a need and scope to continue to foster inclusive and safe spaces in which participants are willing to learn from each other in order to arrive at relevant and sustainable solutions for all.

### Internal Changes at The Broker

The year 2023 was a year of change within The Broker. After six years, board chair Nicky Pouw said goodbye. The board is grateful to her for all her efforts during her mandate. The board also greatly appreciates the way in which the two interim directors, Vanessa Nigten and Fendi Vos, have guided The Broker through 2023. At the beginning of 2024, a new director took office in the person of Sophie Koers, who now leads our team of expert and motivated brokers.

And with that, we are on track and highly motivated to continue to fulfil our mission in 2024, together with everyone who continues to believe in the power of knowledge for positive change. Having said that, the financial situation at the outset of 2024 was such that continuity of The Broker is uncertain. See paragraph [1.4] for a more detailed discussion of the situation in 2024.

### The Broker's Mission & Vision

Resulting from our latest internal strategy days in 2023, we rephrased and strengthened our mission, vision and purpose, but the essences remain unchanged.

**Mission:** To strengthen the knowledge use of change makers to increase just and sustainable impact.

**Vision:** Knowledge Brokering is an indispensable tool for realising impact towards a just world. In everything we do, we orchestrate the use of knowledge to ignite, spark, and increase a positive impact.

### 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.

### Governance

The governance structure of Stichting IDP 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 organisational continuity responsibilities. They include specifically approving The Brokers' multi-annual strategy, annual budget, annual accounts, oversight on integrity, and risk management of the organisation. 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 2023, the board and management consisted of the following people:

- Dr. Nicky Pouw, Chair of the Board (until July, 2023)
- Jolke Oppewal, Chair of the Board (from September, 2023)
- Ronald Smalenburg, Vice-Chair (until July, 2023)
- Mirjam Ros-Tonen, Board Secretary (from September, 2023)
- Huub Jansen, Treasurer
- Esther van Rijswijk, Board Member
- Vanessa Nigten, General Director a.i. (until November 2023)
- Fendi Vos, Director of Finance and Operations a.i.

There were two changes to The Board in 2023, we saw the departure of two board members, Dr. Nicky Pouw and Ronald Smalenburg. Dr. Pouw served as Chair of the Board for six years, drawing on experience as a researcher of a multitude of topics within international development. Ronald Smalenburg served as Vice-Chair to the Board for five years. His expertise in science communication and sustainability was invaluable. In September, two new board members were appointed, Jolke Oppewal, Chair of the Board and Mirjam Ros-Tonen, Board Secretary. Jolke Oppewal brings experience from his time as a journalist, and over 20 years as a diplomat in Africa. Mijam Ros-Tonen has spent her career in the science-practice interface and brings an academic perspective to the board.

The board and management met in February, March, June, September, and December of 2023. The board members receive a small lump sum compensation for expenses.

## The Management Team

In 2023 the General Director (a.i.) was Ms. Vanessa Nigten until November 2023, who was supported by Mr. Fendi Vos as Director of Finance and Operations a.i. Together, they managed the day-to-day operations of the organisation.

- In 2023, Vanessa Nigten (0.85 Fte) received €105.453 in gross salary (Jan- Dec, 2023), holiday allowance, social insurance costs, and employer's contribution to her pension.
- In 2023, Fendi Vos received a fee of €150.360 as an external Management Consultant. Due to long-term replacement of the General Director (a.i.) due to illness, more hours of Fendi Vos were required than originally planned.

Ms. Vanessa Nigten was responsible as Executive Director a.i. until the end of November, 2023. Mr. Fendi Vos contract as Director of Finance & Operations a.i. ended at the end of June 2024.

Amsterdam,  
Jolke Oppewal & Huub Jansen

## 1.1 General Overview of 2023

In 2023, particular attention was dedicated to the strategic development of The Broker; recognising that both the organisation and the world are in a pivotal time of change, we are looking to ensure future opportunities to continue building a just and sustainable world. In 2023, The Broker faced significant financial challenges; a high employee turnover and difficulties in securing new funding opportunities led to an overreliance on reserves. Despite these difficulties, the organisation improved employee conditions and salaries. The main challenges The Broker faced in 2023 were the need for long-term funding, refining the value proposition, and overcoming internal organisational challenges. The Broker's leadership is focused on addressing these issues to strengthen the organisation's strategic foundation and prospects.

## 1.2 Income and Result

Overall, 2023 was a financially challenging year that required extensive use of financial reserves. While investments were made, the organisation also faced a high rate of employee turnover. Efforts to diversify the portfolio by exploring new fields of work and securing new contracts and funding were largely unsuccessful. As a result, the actual revenue from new opportunities fell significantly short of the budgeted expectations.

## 1.3 Financial

For necessary investments in the organisation and professionalisation of processes and systems, as well as for team building and re-branding, a loss of € 100,148 was foreseen in the 2023 budget. The reserves were at the highest ever level of €466,134 at 31 December 2022 (€ 423,149 at 31 December 2022), easily allowing for this loss.

However, the actual loss at year-end 2023 amounts to € 392,528 leaving The Broker with a continuity reserve of € 68,208 instead of the planned € 365,986. This means that the continuity reserve does not currently meet the board's set target of 50% of organisational expenditure, as this would have required a reserve of € 450,000 at the end of 2023.

The loss is caused both by the lack of income raised as well as by increased cost levels that could not be mitigated. With € 757,329 in income generated, only 65% of the planned income was realised. The income in 2023 was only 90% of the income realised in 2022. The work of The Broker is by nature conducive to improved project impact and implementation as a result of learning that occurs through The Broker's products and services. This implies that other organisations need to be willing to learn and able to contract The Broker. As learning, as well as researching project impact, is a sensitive issue for most organisations working in the field of international development and cooperation, contracting such services requires a great deal

of trust. Building that trust requires time and persistence. In the past few years, The Broker has focused on its work within the knowledge platforms INCLUDE and NFP (formerly Food & Business). The organisation did invest in building relationships with other partners and gain small to medium-sized contracts from these in 2021 and 2022. However, several of these relationships were built by staff who left in 2022 and 2023, and so these relations were in part lost. Rebuilding trust and reaching out to new potential partners required time and did not yield results in 2023. This is very clear from the fact that only 26% of projected other project income was realised while most of the planned income from the work for the knowledge platforms was executed as planned (95% and 110% of 2022 income).

At the same time that income lagged, The Broker had to invest in its team. Staff turnover was high in 2022 and 2023 and in 2023 the management decided to improve the employment conditions by following the CAO Sociaal Werk salary increase of 7% as of 1 July 2023 and adding a 13<sup>th</sup> month to the salary. It was felt this investment was needed to remain competitive in the market to attract higher level staff as well as to improve staff retention.

The organisational development process that was foreseen cost more than planned (141% of what was budgeted) but was needed to help the staff become a team that's aligned with the new vision and mission and fits the brand. Investing in rebranding and revamping the website had also been foreseen.

The combination of intensive internal development processes and stress around fundraising and managing the existing project contracts well required extra support for HR and investments in replacements. In all, external expertise (almost €57,000) amounted to 113% of the budgeted amount, while an additional €153,000 was invested in freelance support for the team. In all, while only 65% of planned income was generated, 90% of planned expenditure was realised (143% of the expenditure in 2022).

## 1.4 Outlook & revised budget 2024

All of this combined led to the unprecedented negative result of € 392,428, leaving a minimal continuity reserve. 2024 was started with a small portfolio of assignments. The number of FtE increased (more people were hired in January and February), while interim contracts with external consultants were still ongoing. Costs were higher than the level of turnover warranted, resulting in a continued loss in the first half of 2024 and increasing and continued liquidity problems from Q2 onwards.

From June 2024 onwards, several measures were taken to reduce costs and increase turnover: three contracts were terminated/not renewed and external interim roles were terminated - their tasks taken over by existing staff/the director. From October 2024, the team will comprise just over 10 FtE. The remaining staff all agreed to forfeit their right to a 4% salary increase as well as their end-of-year bonus (13th month), both of which are part of the Dutch CAO Sociaal Werk, to which The Broker had committed itself. The director agreed with the Worker Delegation (Personeelsvertegenwoordiging) that these measures will be reversed if and when The Broker's financial situation allows.

In addition to the salary measures, many other budget cuts were made, resulting in lower projected overall costs in the second half of 2024 and especially in 2025. These measures (e.g. no longer having external IT support, recusing the number of HR support hours, etc) do result in extra pressure on the team. To mitigate this, The Broker's management is closely

	2024
	<b>Budget</b>
	€
<b>INCOME</b>	
Income Knowledge Platforms	542,722
Project income Other partners	272,274
<b>Total income</b>	<b>814,996</b>
<b>EXPENDITURE</b>	
Personnel	821,618
Reimbursement Board Members	1,201
External Expertise	108,581
Production cost (hosting, editing, website developm)	8,646
Organisation development costs	8,708
Office rent & expenses	43,390
General cost	32,028
Project costs	33,345
<b>Total Expenditures</b>	<b>1,057,517</b>
<b>OPERATING RESULT</b>	<b>-242,521</b>
Financial income / expenditure	-
<b>BALANCE OF INCOME &amp; EXPENDITURE</b>	<b>-242,521</b>

monitoring the team's workload and stress levels, and looking for budget-neutral ways to boost morale and reward staff accomplishments.

On the income side, too, the situation is improving. A few smaller assignments (10-30k) were secured, which has helped manage the cash-flow and improve the financial result for the second half of 2024. Productivity across the team is high. In addition, one longer-term, large project (€ 150 000 over 18 months) was secured and several others applied for. Meanwhile, the team is investing in The Broker's long-term partnerships/key accounts. As of September, there is grounds for cautious optimism that The Broker has a reasonable chance to survive and get back to financial health over the course of 2025. To achieve this, a close management of the tight liquidity position is necessary. In order to deal with the liquidity shortage, talks are being held with the tax authorities to agree on a payment arrangement.

## **1.5 Personnel**

On 31 December 2023, The Broker had 11 employees, for a total of 8,29 Fte. The minority of employees had a permanent contract of employment, with 7 team members on fixed-term contracts. Over the year, we said goodbye to 7 of our colleagues as they continued their journeys in international development elsewhere. We also welcomed Knowledge Brokers Malin Olofsson and Pilar Barrera Correa, Communication & Innovation Broker Hannah Terry, and Office HR Manager Abegael Kerns. Charlotte Stam, who previously held the Office HR Manager position, was promoted to Junior Knowledge Broker in November.

In an effort to stabilise employee turnover and in general improve working conditions, significant improvements were made over the course of 2023, resulting in higher salaries in line with the CAO Social Work Salary scale, the addition of a thirteenth month, and more flexible working conditions.

## **1.6 New Branding and Website**

In 2023, we collaborated with TODAY Branding Agency and September Digital to revamp our website and branding. This project, which required a significant financial investment, was intended to strategically improve how we communicate The Broker's identity and services. Although the actual costs were slightly higher than anticipated and some unforeseen delays occurred, the new branding and website are expected to enhance our visibility and outreach, offering a more cohesive and professional representation of The Broker. This initiative aims to better position us in the market and attract new partners and funding opportunities.

## **1.7 Key Risks and Uncertainties**

### **Risk Analysis 2023**

In 2023 several risks have affected the performance and final results of The Broker's work. We have identified risks regarding the organisation and how they impact our work.

There are three main risks and uncertainties that may impact The Brokers' results and financial position: (1) securing funding with new or existing partners, (2) inefficient/unclear value proposition, and (3) internal organisational dynamics.

### **Securing Funding**

Although the Consortium agreement for the INCLUDE Knowledge Platform has been renewed in 2022 for the upcoming four years, an agreement for a master framework contract with the Netherlands Food Partnership (NFP) unfortunately failed. NFP also started a transition year wherein they renewed their strategy and decided to change their focus which entails expected decreasing commitments towards the Broker; however, The Broker remains a preferred partner for NFP in the near future. The loss of long-term funding from project implementation agreements with NFP has increased the urgency for The Broker to explore new opportunities for long-term funding with other, existing or new, partners.

The Broker has also sought to diversify the types of funding it seeks to gain, with a greater emphasis being placed on applying to grants and open calls for consultants. In this, The Broker has yet to see success and still greatly relies on previously established relationships to get its projects and funding.

### **Strategic Development Challenges**

As the organisation evolves, it is crucial to focus on the unique value proposition of The Broker and the services it offers. A deeper understanding of how to present knowledge brokering effectively to potential partners and funders is essential for crafting a compelling proposition, as well as further internal development of a precise and clear theory of change. To be able to position The Broker as the go-to organisation for knowledge brokering challenges, we need to optimise our proposition further. We believe in our mission and methodologies and know that our efficiency and effectiveness are highly appreciated by our partners, but in order to present these to organisations that have never worked with us, we need a clearer pitch.

Unfortunately, due to organisational time constraints and the departure of colleagues who were focusing on this area, there were no significant or cohesive additions made to this aspect of strategic design in 2023. However, in 2024 the team, with the support of its newly appointed Executive Director, will be working on a clearer Theory of Change and a more direct, mission-driven acquisition approach.

### **Internal Organisational Dynamics**

Employee turnover made 2022 and 2023 challenging years for The Broker, bringing significant financial and operational challenges. However, The Broker's young, mission-driven team started 2024 with energy and positivity. As previously mentioned, The Broker struggled with high employee turnover for some time, partly because the organisation attracts young people who then move on relatively quickly to take a next step in their careers, but also because salaries were not in line with the market. For this reason, the primary employment conditions for employees were significantly improved in 2023, resulting in a more stable and mature team by the end of 2023 – a trend which is seeing consolidation in 2024.

Time constraints and the need for organisational balance have posed challenges; as with any project-based team, employees are finding it difficult to allocate time for establishing a strong strategic foundation. Despite considerable effort, many grant proposals were unsuccessful and acquisition efforts did not yield the desired results.

## 2. Meet the Team

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

**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.

**Machtelt Oudenhuijzen** is a Knowledge Broker and brings expertise regarding partnership management, impact entrepreneurship and multi-stakeholder processes.

**Nina Qaiem Maqami** is a Knowledge Broker with experience in working for international organisations and NGOs. Her expertise centres around themes like local climate change adaptation and resilience frameworks.

**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 for The Broker and INCLUDE. His passion lies in the critical analysis of systemic challenges and policy issues.

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

**Mariëlle Karszenberg** 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.

**Hannah Terry** is a Communication and Innovation Broker for The Broker and INCLUDE, showcasing their wide variety of projects. She is passionate about using digital spaces as tools for empowerment and creating community.

**Pilar Barrera** is a Knowledge Broker. She holds a MSc degree in development studies from the International Institute of Social Studies (ISS). She is passionate about gender equality, women's human rights and feminism(s).

**Malin Olofsson** is a Knowledge Broker. She is passionate about facilitating processes that ensure research contributes towards transformative policy development in the area of food, land and agriculture.

**Abegael Kerns** is Office Manager at The Broker and provides organisational, coordinative, and administrative support to the rest of the team. She holds a MSc degree in International Development from Rijksuniversiteit Groningen.

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

**Agnieszka Kazmierczuk** is a Knowledge Broker at The Broker and 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 at The Broker and NFP with a background in International Development Studies and experience at the Ministry of Foreign Affairs 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.

**Giovanni Puttin** is Communication and Innovation Broker for The Broker and INCLUDE. He has specialised on the digital needs and communication strategies of civil society organisations.

**Charlotte Stam** is Office Manager at The Broker and provides organisational, coordinative, and administrative support to the rest of the team. She holds an MSc degree in International Development from Wageningen University.

**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.

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

**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 organisational design from the Amsterdam Business School.

## 3. Activities, output and outreach

### 3.1 The Knowledge Platforms

#### 3.1.1 The Broker in the Netherlands Food Partnership

In 2023 The Broker and the Netherlands Food Partnership continued their close collaboration. This was the first year where The Broker was not a consortium partner, but an implementing partner for the NFP. During the course of 2023, NFP restructured their organisation into two content driven teams: community engagement & partnership initiation and coalition building. The Broker is participating in both teams with two staff in a continued secretariat role. Additionally, based on their expertise our brokers in NFP contributed to facilitating and supporting various projects and coalitions (like CGIAR, True Price, Healthy Soils and Smallholder Farmer Digital Ecosystems) while kick starting activity on the new [NFP Connects](#) network platform.

To realise The Broker's role within NFP as an innovative force that helps the NFP excel not only at content, but also at the level of methods our brokers carried out a project to help NFP learn and improve. The Broker delivered two guidance documents and facilitated learning workshops with the NFP team on : 1) Improving partnership initiation and coalition support, 2) effectively building and managing Communities of Practice (CoPs), 3) understanding the effects of NFP's policy engagement. These results helped inform new ways of working at NFP and contributed to the further development of the NFP strategy.

Most of this work was carried out in the first months of 2023, after which The Broker continued to deliver on its core projects for NFP. These are projects on:

- [Community of Practice: Food security & stability](#). Our brokers organised a series of Transformation Talks on the governance of food systems transformation in South Sudan. The series brought together practitioners, researchers and policymakers globally in two online discussions to firstly understand what it looks like and if there is an opportunity to realise better food systems governance in South Sudan, secondly to dive deep into three cases working on realising this goal. The series ended with a hybrid workshop in Juba.
- [Community of Practice: Youth Agripreneurship](#). Our brokers organised the formation and facilitation of a CoP with the goal fostering knowledge exchange among practitioners, youth champions and policy advisors to generate actionable insights for enhancing policies and programs in youth engagement and agripreneurship. In total 3 learning sessions were organised that served to build a committed core group of practitioners that continues in CoP in 2024.

- [Community of Practice: Digital AgriFood Collective](#) (DAC). Our brokers organised learning sessions about data governance, specifically focused on the role of informed consent with the DAC community. Firstly exploring what it is and how DAC members are operationalizing this (or not) in their own organisations, then co-creating a pilot training on informed consent that was implemented in a Yelder project with 3500 farmers in Kenya.
- [Engaging Dutch Food Security Policy](#). Our brokers facilitated network briefings on the UNFSS+2 Stocktaking event in Rome and COP28 in Dubai to inform the NFP network. These briefings featured speakers from the UN, as well as representatives from the Middle East, Asia, and Africa sharing insights on enhancing the enabling environment for further FS pathways implementation in LMICs with Dutch cooperation. Additionally, a debriefing session provided Dutch partners with a platform to exchange updates on UNFSS+2 outcomes and discuss challenges and opportunities for follow-up, particularly in LMICs' food systems pathways. The briefing session focusing on agri-food, climate, and finance sectors, in preparation for COP2, created linkages and alignment opportunities with the Dutch stakeholder network. Furthermore, in late 2023, the first network dialogue in a series was conducted to gather stakeholder insights and generate policy input and recommendations for the Ministry of Agriculture, Nature & Food Quality, as well as the Ministry of Foreign Affairs, regarding the international aspects of Dutch agricultural policy.
- [NFP World Food Day](#). For this annual NFP event our brokers helped shape the content focus, outlining three dilemma's around how the agri-food sector may contribute to SDG2, to end hunger. This content focus shaped the discussions and side events organised, where our brokers facilitated organisation of the events.
- [Reflecting forward](#): 10 years Food & Business Knowledge Platform. Based on our decade long contribution to the F&BKP and our expertise at writing accessible evidence informed knowledge products, our brokers produced a visual impact product that brought together lessons and impact highlights of ten years F&BKP. The product complements the official closing of the consortium in April 2024.

### 3.1.2 The Broker in INCLUDE

In 2023, the third phase (2023-2026) of the [INCLUDE Knowledge Platform](#) kicked-off with a key role for The Broker in the consortium together with the [Africa Studies Centre Leiden \(ASCL\)](#) and the [Africa Economic Research Consortium \(AERC\)](#) in Nairobi.

In March, our brokers attended the INCLUDE Platform Meeting in Kigali to jointly discuss the strategic plan for the coming four years. The meeting focused on the three pillars of INCLUDE's work: generating and synthesising knowledge on themes within

an inclusive development perspective, engaging as knowledge brokers between societal actors and policy makers, and increasing voice and convening power for marginalised actors to reduce societal inequalities.

A few highlights of our brokers in INCLUDE are:

- Co-hosting a [side event](#) during the UN ECOSOC Youth Forum in New York together with the International Development Research Centre (IDRC) and the International Labour Organization (ILO) on decent work in Africa's digital economy. The event brought together youth, ministerial representatives of the Ugandans and Dutch government, as well as the private sector, multilateral entities and other key stakeholders.
- Presenting our work on green jobs for youth in Africa at international fora such as the Global Green Growth Week 2023 and SNV Youth Employment and Entrepreneurship Global Forum 2023)
- Co-developing a [position paper](#) for the Dutch Parliament on the Aid and Trade Policy and contributing to the Parliamentary Debate with the BHOS (Foreign Trade and Development Cooperation) commission.
- Co-hosting the [webinar](#): "Digital Skills for Youth Employment in Africa: Overcoming Barriers," featuring EU representatives, Kenyan policymakers and digital programme directors to present and discuss the [evidence synthesis paper](#) produced by ThinkYoung.
- Engaging in a new project with IDRC on exploring the opportunities for Youth in Low Carbon Transitions in Africa titled: "A Green and Inclusive Future for Youth in the Global South". The project examines knowledge gaps in low carbon transition (LCT) discourses by examining where opportunities for youth employment are most pronounced and what systemic barriers need to be tackled that prevent an enabling environment for youth to thrive and drive a truly just transition in Africa. The Brokers in INCLUDE coordinated this project; developing an [evidence synthesis](#), coordinating [case study research](#) and facilitating multi-stakeholder dialogues in [South Africa](#) and [Nigeria](#).
- Continuation of the partnership with the Challenge Fund for Youth Employment (CFYE) and follow-up research into [green jobs for youth in the waste recycling sector](#), resulting in a [blog](#), [insight paper](#), [two-pager](#), [policy brief](#) and [infographic](#).

Finally, our Brokers have actively contributed to the development of the platform's research agenda, revised Theory of Change and the creation of a new communication strategy.

## 3.2 Projects 2023

Within the pages ahead you can read brief summaries – teasers if you like – of the projects we worked on in 2023. Where available (as some concern internal projects), we proudly include hyperlinks to the projects' deliverables. The descriptions provide a glimpse of the diverse knowledge activities we do.

### Embassy Science Fellows evaluation

**Client:** 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 that provides an opportunity to bridge the gap between the research and policy worlds and create synergies between academic and diplomatic networks and knowledge. The Broker was able to gather insights and lessons learned and highlighted best practices within the programme. The evaluation provides potential pathways and opportunities for further engagement and improvement of the programme. It showed that focusing on embedding research findings and building upon existing knowledge by working with knowledge partners, can maximise synergies and learnings in future programmes and is, therefore, a worthwhile investment.

### Blog

“For us the added value of The Broker was their personal approach and clear planning and coordination. The international character of the team aligned well with this assignment” – **Policy Officer at NWO**

### WCDI equitable partnerships

**Client:** Wageningen Centre for Development Innovation (WCDI) The call for more equity in North-South collaborations is growing louder within and beyond international development cooperation. But how to initiate this change and move beyond ingrained working methods and beliefs? Our brokers worked with WCDI on co-creating a guiding framework for equitable, sustainable, impactful and strategic partnerships between knowledge partners in the global south and WCDI. In a co-creative process, our brokers went back and forth between literature study, mapping relations between WCDI and their partners, interviews, and work sessions with various WCDI staff and their counterparts in the Global South. The project team made a start in establishing a shared definition of the guiding principles for partnership building for both WCDI and their partners which serves as an initial and valuable step in the process of fostering equitable partnerships.

“Working with the Broker was an inspiring and enjoyable experience, because they planned and executed with expertise, critical reflection and flexibility within the boundaries of the assignment” – **Diane Bosch, WCDI**

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

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

2023 marked the second year of the [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'](#). As part of this year's activities, our brokers organised a [stakeholder mapping and knowledge valorisation training](#) with the participating PhD students and sessions on methodology and operationalising inclusive development. Furthermore, as informing policy interventions is an important goal of this project, several meetings with MoFA were held in order to inform and jointly learn. Our knowledge brokering services and products support the programme's aim of understanding the interactions between the SDGs and how to effectively govern them for improved development outcomes.

### Video

### **Multi-Knowledge Platform learning: knowledge brokering with LMIC partners**

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

In close collaboration with [four knowledge platforms \(INCLUDE, NFP, KPSRL, Share-Net\)](#) we facilitated a learning trajectory to gain insights into the dynamics of knowledge brokering partnerships between these knowledge platforms and their partners from the Global South. Through a literature review, 8 case studies and over a dozen interviews our brokers compiled lessons learned and recommendations on the relatively uncharted theme of knowledge brokering in North-South partnerships. These findings culminated in an internal report, external two pager, and an interactive workshop where the knowledge platforms, their southern partners, and the Ministry of Foreign Affairs could reflect on and validate our recommendations.

The joint learning project provided a basis for future transformative ways of working.

### Two pager   Workshop

“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**

## **KUNO – Expert Meeting Humanitarian situation and response in Sudan**

**Client:** KUNO

As the ongoing fighting in Sudan has a devastating impact on the population, KUNO hosted a cross-learning [session](#) between humanitarian experts. The Broker supported the harvesting and reporting of the meeting outcomes by providing a summary report. The report reflects on the discussion of the expert meeting and provides insights that can guide international development practitioners in formulating comprehensive strategies that address the multidimensional challenges presented in the conflict of Sudan.

### **Meeting report**

“Many thanks to The Broker for drafting the report on the KUNO-session on Sudan. A delicate subject. The situation in Sudan was (and is) not only complex, but also emotionally and politically charged. Summarising the discussion required a good understanding of the conflict, as well political sensitivity” – **Peter Heintze, KUNO**

## **Knowledge Brokering for Advocacy**

**Client:** SouthSouthNorth

In 2023, The Broker and [SouthSouthNorth \(SSN\)](#) teamed up to facilitate a mutual learning journey with the Southern-based knowledge partners of the [Voices for Just Climate Action \(VCA\)](#) programme to collectively explore the concept of [knowledge brokering for advocacy](#), evidence-based advocacy and share experiences, successes and challenges in using knowledge for climate advocacy in practice. Building upon this collaborative journey, a short read was developed that offers insights into some of the important lessons learned and knowledge questions and gaps in this field. The short read presents a synthesis of relevant resources from academic and grey literature coupled with insights from VCA knowledge partners in Paraguay, Brazil, Kenya, Indonesia and South Africa in the online learning session.

### **Report**

“The Broker was excellent to work with, they helped us better conceptualise and facilitate a very complicated and distinct learning process that we wanted to run to help us harvest lessons our partners were learning about knowledge brokering for advocacy. They did an impressive job surveying a lot of diverse literature that was helpful to our topic, and wrote this up for us in a concise and easy-to-understand piece. The team used some great facilitation techniques to get the most out of our (mostly virtual) learning journey, while working within a challenging environment with many language barriers and different levels of experience in the group. It was exactly the support we needed for the process, and we are very happy with the outcome!” – **Charlotte & Tiffany, SSN**

## Feminist Foreign Policy in fragile settings

**Client:** Knowledge Platform Security and Rule of Law (KPSRL)

**Partners:** Women's International Peace Centre (WIPC), Cordaid

The Dutch Ministry of Foreign Affairs committed to installing a Feminist Foreign Policy (FFP), but it remains unclear how this will be implemented in various contexts. The joint project with WIPC and Cordaid aims at conducting a reality check of FFP in fragile settings, examining its assumptions, trade-offs, and local perspectives, with a special focus on Afghanistan and South Sudan. In 2023 our brokers organised the first of a series of workshops to refine understanding and foster collaboration among diverse stakeholders to identify potential challenges and opportunities for implementing a Feminist Foreign Policy and provide actionable recommendations to inform decision-making processes.. The project will extend into 2024 and our brokers will facilitate in-country workshops and write a report with recommendations for the efficient implementation of FFP in fragile settings.

### Blog

For Cordaid this is not the first time to work together with The Broker, and hopefully not the last time. As an INGO, we observe developments but we don't always have the time and the brainspace to really dive into them. Working with The Broker on the implementation of Feminist Foreign Policy in Fragile Contexts brings together two worlds that need to be brought together more. The reality we are facing as practitioners, and the time and energy this topic deserves, to really dive into it. We learn from and with each other, challenging ourselves to do better on the implementation of policy instruments that are not always 'tested' in the spaces NGOs and INGOs work in – **Anne Kwakkenbos – Cordaid**

## A Green and Inclusive Future for Youth in the Global South

**Client:** International Development Research Centre (IDRC)

**Partners:** INCLUDE, African Studies Center Leiden (ASCL), African Economic Research Consortium (AERC)

Transitioning to low-carbon economies can create opportunities for youth employment in the Global South. This [collaborative research project](#) aims to strengthen the evidence base by looking at the African energy sector and its complexities in order to understand where opportunities for youth employment are most pronounced and what systemic barriers need to be addressed to create an enabling environment for youth to thrive and drive a truly just transition in Africa. Our brokers took the lead in the evidence synthesis and coordination of two case studies in South Africa and Nigeria, which culminated into various knowledge products. The results will be used to develop an inclusive research agenda for IDRC.

[Report](#)

[Two-pager](#)

[Policy brief](#)

### 3.3 Outreach

In 2023, The Broker underwent a comprehensive rebranding and launched a new website. This refreshed appearance has strengthened our external positioning and remains the primary hub for our work updates, serving as the main point of contact for the majority of our online audience. Throughout the year, we used the website to communicate updates on our projects, job openings, and featured opinion pieces from our knowledge brokers and guest authors.

The year 2023 brought notable increases in key metrics related to content engagement:

- Total engagements increased by 37%, totalling more than 344k engagements.
- File downloads rose by 71%, reaching a total of 1,980 downloads.
- In 2023, the total number of users reached 41k. During the second half of the year, there was a 36.1% increase in the number of users.

These metrics signify a significant uptick in website engagement, indicative of growing visitation and interactions. Moreover, the average time spent on the site increased by 14%, suggesting that visitors are finding our content compelling and are dedicating more time to exploring it. Additionally, all our conversion goals (such as users browsing multiple pages and downloading documents) collectively rose by more than 75%.

In 2023, we published 22 posts on the website, covering project updates, news, vacancies, and guest blog posts. After posting on the website, there is an increase in website visits by an average of 130%. However; similar to the previous year, our archived pages remain the most visited. This underscores the effectiveness of our content indexing by search engines and its strong positioning for specific keywords. Furthermore, analysing the demographic composition of our website audience reveals that we are successfully engaging with a diverse global audience.

The Broker's social media strategy predominantly centres around LinkedIn, while X (formerly Twitter) remains relevant but has been affected by the platform's instability. LinkedIn remains a crucial tool for disseminating our work and fostering connections with other organisations and practitioners. We regularly utilise LinkedIn to share articles from our website, event invitations, and job vacancies. In 2023, our LinkedIn posts garnered 30,840 impressions and 624 engagements, contributing to a growth in followers to 2,315. On X, we currently have a following of over 3,500 users. However, both engagement levels and follower growth have stagnated, reflecting the platform's general decline.

The Broker continues to use its bi-monthly newsletter to share updates about our own projects and collaborations with the knowledge platforms. We sent a total of 7 email campaigns in 2023 newsletter remains an effective way to connect with an audience of close stakeholders.

## 4. Annual accounts

### 4.1 Balance Sheet

	<i>note</i>	31-12-2023		31-12-2022	
		€	€	€	€
<b>ASSETS</b>					
TANGIBLE FIXED ASSETS					
Computer equipment	<b>1</b>		7,037		3,100
CURRENT ASSETS					
Debtors	<b>2</b>	200,261		204,537	
Other accounts receivable	<b>3</b>	<u>18,166</u>		<u>136,474</u>	
			218,427		341,011
Cash at bank	<b>4</b>		48,608		357,577
<b>TOTAL ASSETS</b>			<u><b>274,072</b></u>		<u><b>701,687</b></u>



## 4.2 Statement of Income & Expenditure

		<i>note</i>	2023	2023	2022
			<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>
			€	€	€
<b>INCOME</b>					
Income	Knowledge				
Platforms		<b>8</b>	618,136	648,000	561,755
Other project income		<b>9</b>	139,193	520,000	278,585
<b>Total income</b>			<b><u>757,329</u></b>	<b><u>1,168,000</u></b>	<b><u>840,340</u></b>
<b>EXPENDITURE</b>					
Personnel costs		<b>10</b>	839,606	1,010,838	674,251
Remuneration of Board members		<b>11</b>	7,259	7,600	
External expertise (HR, Admin, Strategy)		<b>12</b>	56,721	50,000	
Organisation development		<b>13</b>	84,499	60,000	
Production costs hosting, editing, website)		<b>14</b>	3,132	25,000	2,480
Office costs		<b>15</b>	60,356	49,000	44,237
General costs		<b>16</b>	76,492	65,710	75,698
Project costs		<b>17</b>	22,346	-	-
<b>Total expenditure</b>			<b><u>1,150,412</u></b>	<b><u>1,268,148</u></b>	<b><u>796,666</u></b>

<b>OPERATING RESULT</b>		393,083-	100,148-	43,674
Financial income / expenditure	<b>18</b>	<u>555-</u>	<u>-</u>	<u>689</u>
<b>BALANCE OF INCOME &amp; EXPENDITURE</b>		<b>392,528-</b>	<b>100,148-</b>	<b><u>42,985</u></b>
<b><u>Appropriation of the balance of income &amp; expenditure</u></b>				
Continuity reserve ( <i>addition</i> )		392,528-		42,985
		<b>392,528-</b>		<b>42,985</b>

## 4.3 Accounting Policies & Determination of Income & Expenditures

### *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.

### **Material uncertainty going concern and precautional continuity condition 2024**

A negative financial result due to the earlier mentioned operational challenges in 2023, caused a substantial impact on the historically built-up continuity reserve. Given the current fragile financial position of The Broker, together with uncertainty and doubt how the Dutch Headlines Agreement of the newly formed Dutch Coalition will take form, it is accompanied with concerns leading to material uncertainty that might influence current operational going concern.

The current judgement in regard to the continuity assumption (going concern principle) is that this is uncertain but not unlikely. As earlier mentioned, pro-active cash management, resourcefulness and agility is still found; the team and board are eager to make the best of it. Based on outstanding warm leads and contracts close to being settled in 2024, it is reasonable that the organisation will be able to prevail and maintain its position in the coming near future.

However, given the latest secured new funding, it is now possible - though not certain - that The Broker can continue its work. This will demand, for the foreseeable future, carefully balancing liquidity, expenditure and team.

### **Comparison with the previous year**

Compared with 2022 the overview of 'Incomes Project' in the Statement of income and expenditures are presented in a detailed way. There are no changes in accounting principles in 2023 consequently no adjustments with previous year have been made in annual accounts.

### ***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 capitalised. 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.

### ***Pension***

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 2023 (and 2022), 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 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 organisations associated with the foundation by common board or otherwise.

## 4.4 Notes on the Balance Sheet

### Note 1

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
<b>TANGIBLE FIXED ASSETS</b>		
<b>Computer equipment</b>		
Purchase price as at 1 January	13,232	13,113
Cumulative depreciations as at 1 January	<u>10,132-</u>	<u>10,116-</u>
Book value as at 1 January	<u>3,100</u>	<u>2,997</u>
Desinvestment fully depreciated assets no longer in use	<u>-</u>	<u>-</u>
Mutations		
- Investments	9,498	119
- Depreciations	<u>5,561-</u>	<u>17-</u>
	<u>3,938</u>	<u>102</u>
Purchase price as at 31 December	22,730	13,232
Cumulative depreciations as at 31 December	<u>15,693-</u>	<u>10,132-</u>
Book value as at 31 December	<u>7,037</u>	<u>3,100</u>

### Note 2

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
<b>Debtors</b>		
ASC Leiden	92,773	115,441
Wageningen CDI	-	88,854
NFP	106,804	-
Clingendael	242	242
<i>Others</i>	<u>443</u>	<u>-</u>
<b>total debtors</b>	<u>200,261</u>	<u>204,537</u>

All outstanding amounts from 2022 have been received in 2023, except one payment for the shared website of all Knowledge Platforms.

### Note 3

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
<b>Receivables and prepaid amounts</b>		
Deposit for rent	1,615	1,615
Other prepaid amounts and receivables	4,593	0
<u>To be reported or invoiced:</u>		
- NFP	-	82,651
- ASC Leiden University (INCLUDE)	-	2,769-
- Woord & Daad	-	10,208
- University of Amsterdam (NWO- SDGi)	-	43,259
- F&BKP projects	-	-
KPSRL: 60% MOU	11,958	-
short-term consultancy assignments	-	1,509
- various	-	-
<b>total receivables and prepaid amounts</b>	<u>18,166</u>	<u>136,474</u>

The receivables and prepaid amounts are a result of the ongoing contracts.

### Note 4

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
<b>Cash at bank</b>		
ING current account	44,689	34,393
ING savings account	<u>3,919</u>	<u>323,183</u>
<b>total cash at bank</b>	<u>48,608</u>	<u>357,577</u>

All cash reported is directly accessible.

**Note 5**

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
<b>Taxes</b>		
VAT (Q4)	47,038	46,018
Wage tax	<u>30,751</u>	<u>14,822</u>
	<u>77,789</u>	<u>60,840</u>

Due to a mistake in the calculations at year-end, the payable VAT for Q4, 2023, has not been paid as reported here. After the finalisation of the annual accounts 2023, a suppletion will be filed to correct the payable amount

**Note 6**

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
<b>Short-term liabilities and accounts payable</b>		
Creditors	45,562	10,857
Auditor	15,000	16,982
Holiday allowances and unused leave days	47,235	31,344
Other accounts payable	-	24,989
Advances received	19,728	90,540
Net wages	551	-
Prepaid pension	<u>-</u>	<u>-</u>
<b>total short-term liabilities and accounts payable</b>	<u>128,075</u>	<u>174,713</u>

The outstanding payable amounts at the end of December 2023 are paid in 2024.

**Note 7**

	<u>31-12-2023</u>	<u>31-12-2022</u>
	€	€
<b>Continuity reserve</b>		
Balance on 1 January	466,134	423,149

Correction balance 1 January	5,398-	-
Balance of income & expenditure	<u>392,528-</u>	<u>42,985</u>
Balance on 31 December	<u>68,208</u>	<u>466,134</u>

The balance of income and expenditure has been withdrawn from the continuity reserve. The Broker's objective with its continuity reserve, as formalised by the Board in 2018, is to be able to cover 50% of the Foundation's operating costs with the reserves by the end of 2023. The current size of the continuity reserve does not meet that target.

## 4.5 Notes on the Statement of Income and Expenditure

### Note 8

	2023	2023	2022
	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>
	€	€	€
<b>Income Knowledge Platforms</b>			
KP Consortium (FP KP)	124,824	150,000	
Netherlands Food Partnership (NFP)	203,331	245,000	314,530
Knowledge Platform INCLUDE (via ASC/Leiden University)	<u>289,981</u>	<u>253,000</u>	<u>247,225</u>
	<b><u>618,136</u></b>	<b><u>648,000</u></b>	<b><u>561,755</u></b>

The realisation of income received from the Knowledge Platforms is 90%, relative to the budget, showing that The Broker was able to deliver high-level inputs as a trusted partner of the existing Knowledge Platforms.

**Note 9**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Actuals</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>Project income</b>			
INCLUDE Platform projects	42,809	30,000	63,068
NWO Science evaluation	7,613		-
SSN (South South North)	5,400		
KIT	5,000		
Partos	-		15,898
Prisma	-		47,303
WCDI	13,916		-
Universities and Higher Education Institutes	-		30,729
Ministries (AIV)	-		51,000
SDGi	47,187	30,000	
KPSRL	11,958	20,000	
Various projects	5,311	190,000	70,587
Acquisition targets		250,000	
	<b><u>139,193</u></b>	<b><u>520,000</u></b>	<b><u>278,585</u></b>

Due to substantial operational challenges, the (ambitious) acquisition target was not met. Income for projects in 2023 was mostly based on ongoing contracts continued from 2022 or resulting from the Knowledge platform activities, where The Broker is part of a consortium.

**Note 10**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Actuals</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>Personnel costs</b>			
Salaries	513,360	645,085	475,625
Holiday allowances and unused leave	51,749	40,000	38,099
Social insurance	100,973	100,000	90,146
Pension	18,310	20,000	21,110
Freelance contractors	153,859	150,000	53,239
Sick leave insurance and compensation for sick leave	34,007-	30,000	16,724-
Staff travel costs (commute)	13,714	10,000	5,111
Travel cost (project & seminars)	1,314	5,000	-
Other personnel costs	20,334	10,753	7,644
	<b><u>839,606</u></b>	<b><u>1,010,838</u></b>	<b><u>674,251</u></b>

The personnel costs at the end of 2023 were higher than in 2022. This is mainly due to incremental salary increases in 2023. The travel expenses for the staff were higher as well, compared to 2022, this year 2023 the staff was commuting from and to the office. In 2022 there were still travel restrictions due to COVID-19.

**Note 11**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Actuals</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>Remuneration of the board</b>			
Board costs	7,259	7,600	2
	<b><u>7,259</u></b>	<b><u>7,600</u></b>	<b><u>2</u></b>

Board members received a volunteering allowance.

**Note 12**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Actuals</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>External expertise</b>			
External expertise	56,721	50,000	-
	<b>56,721</b>	<b>50,000</b>	-

This item includes mainly an external HR expert and a bookkeeper.

**Note 13**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Actuals</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>Organisational development</b>			
Organisational development	84,499	60,000	-
	<b>84,499</b>	<b>60,000</b>	-

In 2023 general costs increased. The Broker invested in strategic sessions to rebrand and further develop professional capacity. External capacity was hired to help in this effort, resulting in higher consultancy and advice expenses.

**Note 14**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Actuals</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>Production costs</b>			
Website development	-	-	1,047
Web Hosting and maintenance	1,614	-	200
Distribution	1,517	-	542
Miscellaneous	-	-	691
	<u><b>3,132</b></u>	<u><b>25,000</b></u>	<u><b>2,480</b></u>

Slight increase in the web hosting and maintenance in 2023 compared to 2022 was due to the preparations to migrate our library into our renewed website.

**Note 15**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Actuals</b>
	<b>€</b>	<b>€</b>	<b>€</b>
<b>Office costs</b>			
Housing	32,506	39,000	34,176
Internet & communication costs	372	500	404
IT	7,177	4,000	4,696
Office costs	14,740	3,000	4,079
Depreciations	5,561	2,500	882
	<u><b>60,356</b></u>	<u><b>49,000</b></u>	<u><b>44,237</b></u>

**Note 16**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>
	€	€	€
<b>General costs</b>			
Administration	6,279		2,850
Auditor costs	15,965		15,000
Consultancy & advice	16,374		29,598
Insurance	16,357		653
Bank costs	514		590
Other general costs	21,003		27,007
Organisation development	-		-
	<u>76,492</u>	<u>65,710</u>	<u>75,698</u>

In 2023 general costs increased. The Broker invested in strategic sessions to rebrand and further develop professional capacity. External capacity was hired to help in this effort, resulting in higher consultancy and advice expenses.

**Note 17**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>
	€	€	€
<b>project costs</b>			
Direct project costs	<u>22,346</u>	-	-
	<u>22,346</u>	-	-

**Note 18**

	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<u>Actuals</u>	<u>Budget</u>	<u>Actuals</u>
	€	€	€

Financial income and expenditure	<u>555-</u>	<u>-</u>	<u>689</u>
	<u>555-</u>	<u>-</u>	<u>689</u>

#### Note 19

	<u>2023</u> <u>Actuals</u> €	<u>2023</u> <u>Budget</u> €	<u>2022</u> <u>Actuals</u> €
Balance of income and expenditure	(392,528)	(100,148)	42,983

The actual loss at year-end 2023 amounts to € 392,528 leaving The Broker with a continuity reserve of € 68,208 instead of the planned €365,986. This means that the continuity reserve does not currently meet the board's set target of 50% of organisational expenditure, as this would have required a reserve of € 450,000 at the end of 2023.