

**ANNUAL FINANCIAL REPORT 2013**

**Stichting Institute for War & Peace Reporting / The Netherlands**

**The Hague**

**Stichting Institute for War & Peace reporting / The Netherlands**  
The Hague

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## REPORT OF THE TRUSTEES

### 2013 Annual Report

The Trustees present their Report together with the Financial Statements for the period from 1 January 2013 to 31 December 2013.

The annual report has been prepared according to 'Richtlijn 650' of the 'Raad voor de Jaarverslaggeving' (Council for Annual Reporting) for fundraising organizations in The Netherlands.

### Trustees/Director

The Trustees who served during the period between 1 January 2013 and 31 December 2013 were:

- Z. Pajic, Chairman
- A.J.M. Borden, Secretary
- Vacant, Treasurer

In general, the number of trustees should at least be three.

The Trustees may from time to time and at any time appoint any member of the Board of Trustees. Any member so appointed shall retain his or her office only until the next Annual General Meeting but he or she will then be eligible for re-election.

No person who is not a member of IWPR shall in any circumstances be eligible to hold offices as a member of the Board of Trustees.

None of the members of the Board of Trustees received any remuneration for their work as Trustees in 2013.

### Objectives

The objectives of the Stichting Institute for War & Peace Reporting / The Netherlands are as follows:

1. The advancement of education and training in public-interest journalism and in the causes, conduct, effects and resolution of international, ethnic and group conflict and civil war for the public benefit, especially of the courts having their seats in The Hague.
2. The provision of an international platform for local journalism, and training, analysis and direct support to strengthen independent media and other democratic voices in crisis zones.

### The IWPR Network and the Netherlands Foundation

IWPR has been incorporated on 22 October 2007 with a registered office in The Hague. The governing body is the Board of Trustees.

The Netherlands foundation is part of the IWPR network that includes other IWPR branches in the UK and the USA.

## **Fundraising and financial position**

IWPR received financial support from both governmental and nongovernmental (third party appeals) in 2013. Governmental donors (87.5% of income) that supported the activities by IWPR Netherlands in 2013 were: The Ministry of Foreign Affairs The Netherlands, the Norwegian Royal Ministry of Foreign Affairs, the European Commission, UK Foreign & Commonwealth Office. Other donor support (third party appeals and income through own fundraising – 12.5% of income) came from the Sarajevo Center for Contemporary Arts and Post-Conflict Research Center.

In total, IWPR Netherlands administered eight donor contracts in 2013. Four donor contracts continued beyond 31 December 2013.

The total income in 2013 was 786.487 EUR. There were no debts. Cash at bank and in hand was 99.903 EUR at the end of 2013. At the end of 2013 IWPR Netherlands built up a financial reserve of 72.175 EUR.

## **Financial accounts**

The financial accounts including the income and expenditure statement have been prepared according to the two main objectives in 2013:

- a. Media capacities and women's involvement (33% spent on the objective)
- b. Access to information and awareness raising (67% spent on the objective)

### Income

Grants or subsidies have been grouped as follows: Government subsidies, Income from third party appeals and Income from own fundraising efforts. There was no income from joint appeals.

### Expenditure

Expenditure has been categorized as follows:

- Personnel costs
- Consultancy and freelance costs
- Housing costs
- Office and general cost
- Publicity and communication
- Depreciation and interest
- Other production costs
- Training cost
- Travel and accommodation cost
- Incidental expenses
- Review of the activities

In 2013 IWPR's office in The Hague had training and multimedia reporting activities in 7 countries - DRC, South Sudan, Sudan, Uganda, Kenya, Bosnia and Serbia - where it has established journalist networks. With its radio and print reports it serves public audiences in the region and internationally. Hague based reporting on the international tribunals and courts is linked to the region and serves special interest groups in The Hague and internationally.

IWPR-NL has specialized itself in reporting on international criminal and transitional justice. It has also produced training materials on the subject and its high standard quality reporting on ICTY and ICC is well-known among an educated audience such as lawyers, researchers, academia and policymakers. At the same time, general audiences in Africa and in the Balkans receive information produced by IWPR's local journalists around rule of law and accountability in local languages and simple and digestible formats.

The use of social media channels to complement the traditional reporting is increasingly opening up new possibilities. So far, initial efforts have led to an increase in audiences and more exposure for both IWPR as an organization and individual journalists.

To achieve all of this IWPR Netherlands worked together with both media and non media partners from various countries – see table below.

| <b>Targeted area</b>             | <b>Partners</b>  |
|----------------------------------|--|
| Bosnia and Serbia                | Radio Free Europe, TV Liberty, Center for Justice and Reconciliation, Center for Contemporary Arts, Studentski EFM Radio, BHT, Mebius Film, Post-Conflict Research Center (PCRC), Al Jazeera.  |
| South Sudan - Sudan border areas | Catholic Radio Network   |
| DRC                              | Voices of Africa Media Foundation, Association des Femmes des Médias Sud-Kivus, Synergie des Femmes pour les Victimes des Violences Sexuelles, RTNC-North Kivu, the RTNC-South Kivu, the RAO-FM, VBR, RSI, COLOMBE-FM and Radio RACOU-FM in Rutshuru..                             |
| Uganda                           | Northern Uganda Media Club, Center for Rehabilitation and Recovery, Radio Pacis, Teso Broadcasting Services, Voice of Teso, Rhino FM, Mega FM, Choice FM, Speak FM, Radio Palwak, Radio Piwa, Pol FM.  |
| Kenya                            | Institute of Social Studies, Wayamo Communication Foundation, Strathmore University in Nairobi, The Star, The Nation, The Standard, The National Mirror, Capital FM, KASS FM, Royal Media services, KBC, Egerton University Radio, Radio Nam Lolwe, Pamoja FM, Koch fm, Baraka FM. |

Committed to freedom of expression and other human rights and the rule of law, IWPR and its partners worked together towards ensuring access to justice for local communities. It produced multi-media content that addressed human rights - both political and socio-economic, rule of law, systems of justice and accountability for dissemination to local and international audiences; it raised new awareness of women's rights and stimulated debates among the public and key actors; encouraged local authorities to address rights issues and improve service delivery; and it empowered underrepresented groups including women and youth to become more engaged in efforts to assure their rights. The network of media partners and contributors involved local reporters and producers, editors and station managers with the support of local and international actors promoting human rights and the rule of law.

### **IWPR-NL project activities in 2013**

#### **Serbia and Bosnia**

Objective: To enhance access and stimulate informed public debate and cooperation around transitional justice and the ICTY in the Balkan region.

In 2013, IWPR-NL increased the opportunities for more informed debate as well as interaction with new beneficiary groups around transitional justice in the Balkan region. It introduced additional means such as TV documentaries, school screenings and the use of social media to engage and interact with a more diversified audience.

IWPR reporters consistently covered the trials of both Karadzic and General Mladic and disseminated the reports in the region in local languages. IWPR and Radio Free Europe/Radio Liberty also continued with its weekly radio broadcast of Facing Justice reaching 2.2 million people in the region. 20 TV documentaries broadcasts by Bosnian State TV, Al Jazeera and 30 local TV stations further complemented the access to information around transitional justice. Live screenings and discussions were conducted in high schools in Bosnia and Serbia in collaboration with the Helsinki Committee's School for Human Rights in addition to roundtable events for special interest groups around the TV documentaries and investigative reports.

Social media has been intensified with more use of YouTube, a dedicated Twitter feed and Justice News Facebook page allowing for further engagement on the subjects and direct interaction with audiences. IWPR's film "Letter" about a young Bosnian rapper Frenkie who uses his music to reconcile with wartime enemies was posted on YouTube and was downloaded over 32,000 times.

IWPR was also able to connect the project to other locally run projects allowing the TV documentaries to be used in educational campaigns. IN particularly powerful were the nine short and nine 30-minute-long TV documentaries about strong individuals from Bosnia and Herzegovina (BiH) who managed to overcome the trauma of the 1990s war and are contributing to the process of reconciliation in an ethnically divided country through art, sports, business ventures and other economic activities, working together with members of other ethnic groups. The short films were broadcast on Bosnian state TV, and were screened in high schools in 25 towns and cities throughout BiH with a great success. News broadcast agency, Al Jazeera, will also broadcast the longer versions for 8 million of its viewers in the region.

During 2013 we gathered feedback from audiences and beneficiaries that demonstrated high relevance and value. A few selected quotes can be found below:

Sead Kresevljakovic, head of documentary programming at Al Jazeera Balkans, said the Bosnia and Herzegovina: 20 Years Later series by IWPR had been selected for Regioskop, a showcase for "the most important and interesting documentaries produced in the region in recent years.

"IWPR's films showed us concrete examples of the positive changes going on in our communities, which are an incentive to all of us to move forward," said Petar Maric, one Bosnian Serb student taking part in a discussion held after the screening. "This is exactly the type of project that young people in our country need."

ICTY's President Theodor Meron, told IWPR that he reads our articles regularly and that he really admires what we do. "Congratulations and keep up the good work!", he said.

## **Kenya**

Objectives: To enhance the capacity of local reporters and editors to cover sensitive and emerging developments around the elections and the ICC in a factual, balanced and responsible manner; To increase access among audiences in Kenya to credible information around the ICC process and procedures and encourage public debate around justice and the rule of law.

IWPR and its partner the Wayamo Communication Foundation established agreements with 14 Kenyan media houses that publish or broadcast the reports produced by 20 trained radio and print reporters. Post training surveys revealed a sense of empowerment among the participating journalists. During the elections in Kenya, reporters played an important role in restraining others media and specific ethnic groups from violence.

The societal status of the reporters among audiences has become higher as a result of the responsible reporting. In total, a potential audience of 32 million people is reached by the reporters and media partners. More than 10,000 people follow the reporters individual Twitter feeds. That is an increase of 500% compared to the number of followers at the start of the project.

The investment in a small group of journalists and editors through trainings and editorial gatherings have had a high return so far. It not only affected the main target group positively, it has had a ripple effect on their respective media houses, non-media actors as well as other stakeholders and beneficiaries.

Critical reports were widely disseminated in the local press and public debates were well attended and covered by the media. Participating journalists have exercised self-restraint during elections and debated with their colleagues on the issues that could trigger violence. Reporting also held relevant institutions and actors to account both on the issue of hate speech and the ICC/PEV.

Debates have been well attended by a wide variety of people and they have been extensively covered by other media. Due to the high level national and international panelists who took part in the public debates in both Nairobi and The Hague, we managed to build a reputation which stands for seriousness, knowledge and fairness. Debates were also followed on YouTube (live stream) and extensively debated on the social media. During the September 4th debate, our # was one of the top trending topics on Twitter in Kenya.

Balanced reporting in combination with the public debates have provided more space for local media to take a non-partisan approach. IWPR actually managed to get a different sound heard in the politicized media landscape in Kenya. In addition, reporters from rival (political and ethnic) media houses started to work together on stories which were then published or broadcast by both outlets. One story "ICC to Unveil New Investigation Strategy" was published front page by three major newspapers in Kenya.

In addition to the elections, a trip to The Hague by 17 reporters and editors to cover the Assembly of State Parties of the ICC was the main highlight in 2013. This group was the only one covering the event and their stories made headlines in all the media in Kenya. This prompted the Kenyan Ambassador to the Netherlands to express her gratitude and also the Assistant to the President acknowledged the impact the group made in the local media.

Other media and non media actors told IWPR that the reporting and debates were uncommon but very important.

"The public debates have kept the ICC debate alive in Kenya. They have helped bring out some issues that have not been discussed before": said Michael Mumo, editor at Capital FM.

"These analytical sorts of reports provide a good breaking ground for either policy reviews or formulation. It's high time journalists particularly in main stream media went beyond just stating events or happenings in their reportage. This form of reportage has supported our human rights advocacy work much easier and at the same time sort of incited an interesting conversation which are positive to move this country forward," says Stephen Cheboi, coordinator for a human right body in Eldoret.

## **Sudan and South Sudan**

Objective: To empower a women's network with radio reporting skills and to provide beneficiaries with access to independent news on the rule of law and women's rights in order to stimulate debate in the targeted areas.

The new weekly women's rights radio programme "Nadhrat al Shafafa" (Translucent View) by IWPR and its local partner the Catholic Radio Network, have given women a stronger voice, more confidence and better access to information that improves their lives. For instance, women's access to health increased substantially over a period of 5 months monitored. Data gathered from hospitals in Malakal where the programmes are aired showed that the maternal mortality rate decreased by 50% as a result of the programming and live debates. Hospitals in other areas are also receiving more visits from women suffering from miscarriages and there have been fewer illegal abortions following the radio programme.

Training and coaching for 7 women journalists taught them basic skills of broadcasting including research, interviewing and production techniques with an emphasis on women's rights. They produced 44 programmes, all of which have been broadcast by the three stations that took part in the production: Sout al Mahaba in Malakal, Voice of Hope in Wau and Voice of Peace in Gidel. In addition, twenty-two selected episodes were aired by Radio Easter in Yei, Good News Radio in Rumbek and Anisa Radio in Yambio starting in March 2013. 25% of all episodes have been re-broadcast at the request of listeners. In total, the programme was able to reach 4.5 million in six states. The project has ended in July 2013.

A final evaluation in July/August 2013 that was based on interviews with target groups - women reporters and radio stations in the border areas - demonstrated that the reporters are more confident in the radio reporting. Participating reporters indicated they learned new skills on how to investigate practices in the society that are considered taboo as well as how to make features and presentation formats that allowed them to promote the voices of oppressed groups.

The review also showed evidence of higher quality in reporting on rights issues and better access to fundamental rights among audiences. There has been more public debate on taboo issues during the live radio debates where people call-in to the stations as well as post-broadcast discussions that took place at markets and other places where people from the communities gathered.

Respondents to interviews and listener's call-in showed that the programme was accessible to different beneficiary groups. Mothers and fathers, doctors and nurses, educators, traders, state officials, police, lawyers, NGO and CBO representatives both listened and contributed to the episodes. Feedback indicated that the programmes were well received and highly appreciated. The number of callers went up with 300-400% in the period between January until July 2013 in comparison with the number of callers at the start of the project. Families and people in the neighbourhood gather around the radio when the programmes started and they discussed the subject amongst each other and called to the station with a mobile they shared amongst each other. Call-ins indicate that many men also listened to the programmes.

Feedback from beneficiaries - both men and women - have indicated they are more aware and educated on women's rights. Many people commented on the programmes as "eye opening". Selected commentary can be found below.

After another broadcast on CEDAW and NAP 1325 was aired, acting Director of Gender at the Western Bahr el Ghazal's Ministry of Youth Sports and Social Services realized that many of her own colleagues had no idea about CEDAW or NAP 1325. This prompted her to organize a meeting targeting all state officials in her Ministry and educate them on these instruments.



Nadhrat al-Shafafa has been the only radio programme covering gender issues in the targeted areas. The Director of the Women Development Group in Wau told IWPR and CRN: "People started to discuss security of women including rape in public with less fear. One by one women who were raped by soldiers have come forward and reported their case to us."

Other messages we received give credit to the programmes, claiming it has filled a need and they asked that the programmes continued so that more people can access the information disseminated. One woman told IWPR: "I have never missed a single episode of the programmes...it is really a platform for awareness creation especially on women rights. It has opened our eyes and offer women avenues to participate in nation building".

In Wau, Western Bahr el Ghazal state two new women football teams have been formed as a result of the programme on women and sports; one team in Raja County and the other in Wau County. Girls came out in huge numbers as a direct result of the programme.

The Director of Gender in the State Ministry of Gender and Social Welfare in Upper Nile State, Simon Gatluak Geng said: "Most of the issues covered by the programme fall under my docket and we have received cases on a daily basis on issues like gender based violence, early and forced marriages, teenage pregnancies, inheritance, rape issues etc." He revealed that because of the programme more women had come to report such cases.

## **Uganda**

Objectives: To empower small reporters' networks with reporting skills on the rule of law and human rights; to develop media and outreach capacities of local partnering organizations; and to provide beneficiaries with access to independent and critical information on the rule of law and justice and to stimulate debate and participation in the targeted areas and internationally.

Between August 2011 and June 2013, the Institute for War and Peace Reporting (IWPR) implemented a project in northern Uganda, in partnership with the Northern Uganda Media Club (NUMEC) and the Centre for Reparation and Rehabilitation (CRR). The project has ended in June 2013.

The project team produced 22 episodes of the Facing Justice radio programme. Each episode was produced by three local reporters in English and three local languages: Ateso, Lugbara and Luo. Ten local radio stations aired the programme in northern Uganda - Arua, Soroti, Lira, Gulu, Pader and Kitgum districts.

The issues the show have addressed range from service delivery in the education, health, and water sectors for the more than a million former Internally Displaced People, IDPs, returning to their homes following decades of displacement, to gender-based violence, trials of rebel leaders accused of war crimes, land rights, and access to justice. Staff and station reporters received training and the partner stations received equipment such as recorders and laptops.

The project conducted ten community debates and eleven listener group discussions in the districts of Arua, Gulu, Kitgum, Lira, Nwoya, Pader, Soroti and Zombo. At the community debates, citizens and local leaders were invited to debate an issue of concern to the community. These debates were then aired on radio stations.

A total of eight legal awareness training events were held by the Centre for Reparations and Rehabilitation (CRR). The total attendance for the eight trainings conducted in the six districts of Gulu, Lira, Kitgum, Pader, Soroti, and Arua, was 219 participants comprising 141 men and 78 women. The trainings were meant to raise awareness on the rule of law which had declined in Northern Uganda during the LRA war. Trainings used the materials from the radio productions to highlight specific issues.

During April 2013, CRR conducted a mini evaluation of the legal awareness training. The numbers of cases charged by police were up, they were sharing knowledge with their fellow police officers as well as with members of the community through community policing, and women counselors were playing a more enlightened and more effective role in mitigating gender-based violence. More cases of GBV were being reported to the police and being prosecuted successfully

A final evaluation among project participants have pointed to the usefulness of the Facing Justice radio programme either for the individuals working with the programme, such as presenters and reporters, or for radio stations and the communities they serve. Provision of information relevant to the livelihoods of resettling conflict communities, giving communities a platform to voice their concerns, and enabling people to directly raise their issues to leaders, and to in turn receive feedback from these duty bearers, were some of the positive aspects many participants spoke to. Furthermore, it was felt by all participants in the project that IWPR and NUMEC had made it possible for the partner stations to air a high quality programme which the stations themselves lacked the skills or logistics to produce, and that reporters had learned from the style of FJ and were now improving their own skills producing well-balanced and well-sourced stories.

Moses Odokonyero, head, Northern Uganda Media Club, IWPR's main partner told us: "The project has helped in raising NUMEC's profile, which could help with NUMEC's fundraising and sustainability. Because of the project, NUMEC is now well known among key stakeholders in northern Uganda. Furthermore, the reporters who worked on FJ greatly improved their journalistic skills. Overall we think FJ has provided and still continues to provide NUMEC with an important opportunity to use the skills that its members have and the equipment that it has to use media to inform the population in the region on important issues that affect their lives."

James Tweny, News Editor at Rhino FM, a project partner, told IWPR: "Our radio station enjoyed the credibility brought by airing the Facing Justice program. Some local leaders started demanding for the CDs of past episodes of the program apparently to allow them respond well to the concerns raised by different parties interviewed by FJ reporters. The popularity of the program was greatly enhanced by the production team in Gulu incorporating views from across the region unlike in the past when issues used to come from Acholi sub-region only.

A number of civil society organisations with expertise in areas such as transitional justice, in human rights and gender rights, frequently used FJ in their work. Dennis Komakech, Director of Peace and Conflict Studies at Gulu University "The Facing Justice programme was a very educative program that informed the people of northern Uganda on key livelihood and post-conflict recovery issues. I hope that the programme will be back to air soon as the end of the project has left an information gap for listeners in the region."

Listeners in northern Uganda told IWPR that they have used a radio show produced to discuss the fallout from a corruption scandal that has halted much-needed development work in their region. Through phone-ins to the Facing Justice programme, they were able to make their concerns known to government officials in the north.

## Democratic Republic of Congo

Objective: To increase the ability and capability of local reporters' networks to play a constructive role in promoting vigilance towards the rule of law in the Kivu region.

Training and capacity development efforts by IWPR enabled 25 Congolese women journalists to report objectively on sensitive women's rights issues through radio, print and video reporting and showed participants how to initiate constructive public debate on critical issues, both locally and internationally.

The project Uhakinews.net included weekly radio broadcasts in French and Swahili and live radio debates by 7 radio station partners RTNC-North Kivu, the RTNC-South Kivu, the RAO-FM, VBR, RSI, COLOMBE-FM and Radio RACOU-FM in Rutshuru reaching an estimated audience of 5 million people in eastern DRC and the border areas of Rwanda, Burundi and Uganda.

60 mobile phone video reports were also produced and posted on Uhakinews which informed actors active in the region and internationally. Several of the reports were screened locally and used by the World Pulse women voices campaign while others prompted international actors such as Unicef to step up its efforts for assistance in the IDP camps. The project ended in May 2013.

IWPR's support for this group of female journalists reporting on women's rights in the Kivus has been cited by audiences and participants as an important step towards redressing the current imbalance in the media. It also ensured a greater voice for women and women's rights groups in the region.

There was an increased confidence to air weekly radio programmes on sensitive issues. Audience feedback showed signs of a more informed public and a closer connection between citizens and the authorities especially on the delivery of services.

One Uhakinews reporter travelled to the town of Walungu to cover one of the mobile court trials and produced a miniseries - radio, print and video - that was widely published, aired and debated. The high response from the local population to the series demonstrated the need for further coverage whereby developments are followed on a more regular basis.

In 2013, IWPR and the radio station partners held a meeting to evaluate the current partnership. The partners described progress in the following areas:

- The quality of the current radio programmes is high and the format serves as a model for other programming.
- The stations benefitted from the newly-gained skills of the women reporters taking part in the IWPR trainings. The new social media skills are useful for the stations.
- Women reporters were promoted within the station staff structure.
- There is an increased confidence to air programmes on sensitive issues following the IWPR format using balanced information.
- There is a sense of security as a partner of the network and there is more freedom to report on sensitive issues.
- The reach and number of listeners have increased due to the radio programme, the new equipment and the interactive nature of the programming.
- Listeners indicated in the feedback through call-ins and SMS that they are better informed about their rights.
- Feedback also shows that authorities use the programmes and the call-ins to improve their social services locally.

While IWPR has its base in North Kivu AFEM-SK is located in South Kivu. Together they have proposed a two-year project that will establish an independent collective—the Free Press Collective—covering both North and South Kivu. Various donors have been approached with these plans.

## 2014 and 2015 Outlook

While the reporting on the court trials in relation to ICC and ICTY situation countries remains a key component of the work by IWPR-NL, its justice programme has advanced and evolved into a broader programme with more specialized multimedia skills building and production efforts around justice and accountability with a particular focus on localized issues in the targeted countries.

In the current justice programming there is now a high degree of legal awareness that includes rule of law, transitional justice, gender justice and standards of human rights. The objective in 2014 and 2015 for the IWPR programmatically is to take steps to serve as a justice news agency, mirroring The Hague's perception as the world centre for international law, peace and justice.

The focus of such activities and projects will be on doing more in The Hague and by leaving a legacy going forward through connections to other developmental sectors such as education and rule of law. The international justice reporting in The Hague has set the stage for IWPR to explore additional opportunities to attract donor support for reporting on related issues such as natural resources, health issues and corporate social responsibility as a means to enhance accountability and good governance locally.

At the same time, with the contentious Kenyan cases presented at the ICC as well as the Gbagbo case, IWPR can anticipate an increased attention on the ICC and Hague based international criminal justice developments. The access to these developments around international justice will require a flexible thematical approach to IWPR's work in justice reporting instead of the current geographical one. This is possible if the reporting is tied to other educational initiatives such a traineeship programme and academic curriculum development. The positive steps on partnership development have already led to strong relationships with the Justice Tribune foundation, International Institute of Social Studies at Erasmus University Rotterdam and Radio Netherlands Worldwide. They exposed new opportunities and are increasingly likely to lead to other revenue incomes (e.g. training fees).

In another development, IWPR-NL was selected to be the beneficiary of an event organized as part of the 100 Peace Palace celebrations in September 2013. The proceeds of 5000 EUR will go into a new scholarship fund for training young journalism students in justice and rule of law reporting. Through the endorsement by the City of The Hague, the fund will carry the name: The Hague Fund for Justice and Peace Reporting.

### Fundraising

Until now, IWPR-NL foundation relied on project funding to cover all its costs. Low overhead and no PR ensured that costs remain minimum with all expenses of the foundation to support its actual mission. Such an approach makes the foundation more vulnerable.

IWPR-NL will explore the above mentioned opportunities and develop a suite of programmes to obtain a wider base of funding in line with IWPR's stated objectives as a matter of urgency. It can capitalize on the current attention by the city and the educational initiatives, i.e. summer course for students young journalists, it is developing with partners. The establishment of an scholarship fund and subsequently the investment in educational programming coupled with media productions is anticipated to result in more exposure, a wider audience, and a stronger footing in The Hague.

There is also a need to look at the foundation separately from the justice programme activities. A process of expanding the Board of Trustees with Dutch board members is underway. The foundation is to serve as a fundraising organization in the Netherlands and attain the CBF-Keur accreditation in 2014/2015.

| Sources of income                             | 2011 | New 2014 target |
|---|------|-----------------|
| Governmental subsidies                        | 93%  | 75%             |
| Nongovernmental support and private donations | 7%   | 18%             |
| Other revenue such as trainings and materials | 0%   | 7%              |

### Capital management

The capital of the foundation consist of subsidies, donations and other revenue from capacity development services. In the event that the foundation has received funds which will not be used on a short term, these funds will be deposited on an interest bearing account keeping into account the lowest possible risk. The foundation will also aim to have access to the funds at all times. The capital is recorded in the accounting system and reported on to the Board of Trustees at the end of the fiscal year.

The governing body is the Board of Trustees, which comprises of personalities in the fields of media, business and academia. In general, the number of trustees should at least be three. The organizational statutes lists the responsibilities and governance structure. An expansion of the Board of Trustees with Dutch board members is anticipated in 2014.

### Capital expenditure

The sources of income over 2013 and 2104 will be used to achieve the following two objectives: a. Media capacity development and empowerment and b. Access to information and freedom of expression. The expenditure division will gradually shift from 40-60 percent towards an equal 50-50 percent.

| <b>Objective</b>                                | <b>Expenditure<br/>2011</b> | <b>Expenditure<br/>2014</b> |
|---|-----------------------------|-----------------------------|
| Media capacity and empowerment                  | 41%                         | 50%                         |
| Access to information and freedom of expression | 59%                         | 50%                         |

The received capital will be spent according to the budget and activity plan of the corresponding project. The expenditures and corresponding income will be recorded per project in the accounting system and reported to the Board of Trustees at the end of the fiscal year. During the course of a project the foundation reports on the expenditure and income as part of the funder and/or donor requirements. Project audits are part of the reporting to the donor.

## Personnel

The Hague based personnel on staff contracts in 2013:

Rachel Irwin, Senior Reporter ICTY Balkans  
Marcel Smits, Director  
Wouter Huizinga, Finance & Administration Manager

Long-standing IWPR-NL employee Simon Jennings remained on the team but, via agreement with IWPR-UK relocated over the period to London.

Consultants based in The Hague, Sarajevo, The Hague, Paris, Goma, Gulu, Kampala, Juba, Nairobi working on the implementation of project activities in 2013:

Merdijana Sadovic, editorial and production services, ICTY Balkans  
Wairagala Wakabi, field coordination services Uganda  
Gillian Lamunu, radio and print reporting services Uganda  
Bill Oketch, radio and print reporting services Uganda  
Arthur Okot, radio and print reporting services Uganda  
Gladys Oroma, radio and print reporting services Uganda  
Cho Woo Willy, radio and print reporting services Uganda  
Passy Nabintu Mubalama, radio production services DRC  
Freddy Byaumbele Bikumbi, radio production services DRC  
Mutsorwa Backar Burubi, logistical and administrative services DRC  
Henri Aalders, multimedia production consultancy services, DRC  
Marie Delbot, English – French Translator  
Eleonore Motais de Narbonne, French editing services  
Judie Kaberia, Coordinating services Kenya  
Ilona Eveleens, media training services Sudan-South Sudan  
Lucy Poni Modi, local radio production services Sudan-South Sudan  
Bettina Ambach, Monitoring and outreach services, Kenya  
Blake Evans Prichard, editorial services Africa  
Kris Kotarski, Social media services, Kenya  
Naazlin Dadani-Mulder, Kenyan Exposure trip organizer, The Hague

In addition, IWPR's reporting has been carried out by ad hoc freelance reporters, editors and producers from many different countries.

On behalf of the Board,

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Z. Pajic, Chairman

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A.J.M. Borden, Secretary

Stichting Institute for War & Peace Reporting / The Netherlands  
Zeestraat 100  
2518 AD 's-Gravenhage

Naaldwijk, August 14, 2014

Dear Sirs,

Here we offer you the report on the annual financial statements for 2013 of Stichting Institute for War & Peace Reporting / The Netherlands, The Hague.

## COMPILATION REPORT

### Introduction

In accordance with your instructions we have compiled the financial statements 2013 of Stichting Institute for War & Peace Reporting / The Netherlands, The Hague, which comprise the balance sheet as at 31 December 2013, the statement of income and expenditure for the year then ended and the notes.

### Management's responsibility

The distinctive feature of a compilation engagement is that we compile financial information based on information provided by the management of the entity. The management is responsible for the accuracy and completeness of the information provided and the financial statements based thereon.

### Accountant's responsibility

Our responsibility as accountant is to perform our engagement in accordance with Dutch law, including the professional and ethical requirements issued applying to accountants. In accordance with the professional standard applicable to compilation engagements, our procedures were limited primarily to gathering, processing, classifying and summarizing financial information. Furthermore we have evaluated the appropriateness of the accounting policies which are used to compile the financial statements, based on the information provided by management. The nature of our procedures does not enable us to express any assurance on the true and fair view of the financial statements.

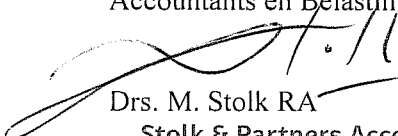
### Confirmation

Based on the information provided to us, we have compiled the financial statements using the general accepted accounting principles in The Netherlands.

To give further explanation we are willing.

Yours faithfully,

Stolk & Partners  
Accountants en Belastingadviseurs B.V.

  
Drs. M. Stolk RA

**Stolk & Partners Accountants en Belastingadviseurs B.V.**

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IBAN NL75INGB 0007235161

BTW-nr. NL821812804B01

K.v.K. Den Haag 27365211

## Annual accounts 2013

### Balance sheet as at December 31, 2013 (after appropriation of result)

| Assets                    | December 31, 2013 |                | December 31, 2012 |                  |
|---------------------------|-------------------|----------------|-------------------|------------------|
|                           | €                 | €              | €                 | €                |
| <b>Fixed assets</b>       |                   |                |                   |                  |
| Tangible fixed assets     |                   | 363            |                   | 1,164            |
| <b>Current assets</b>     |                   |                |                   |                  |
| Receivables               | 383,613           |                | 804,956           |                  |
| Prepayments               | 3,604             |                | 2,144             |                  |
| Accrued income            | 2,401             |                | 5,532             |                  |
|                           |                   | 389,618        |                   | 812,632          |
| Cash at bank and in hand  |                   | 99,903         |                   | 444,695          |
|                           |                   | <u>489,884</u> |                   | <u>1,258,491</u> |
| <b>Liabilities</b>        |                   |                |                   |                  |
| <b>Reserves and funds</b> |                   |                |                   |                  |
| General reserves          |                   | 72,175         |                   | 68,779           |
| Appropriated funds        |                   | 378,576        |                   | 1,095,886        |
| Short-term liabilities    |                   | 39,133         |                   | 93,826           |
|                           |                   | <u>489,884</u> |                   | <u>1,258,491</u> |



## STATEMENT OF INCOME AND EXPENDITURE 2013

|   | Account 2013   | Budget 2013    | Account 2012   |
|---|----------------|----------------|----------------|
|   | €              | €              | €              |
| <b>Income</b>                               |                |                |                |
| Income from own fundraising                 | 5,000          | 38,769         | 14,074         |
| Income from joint appeals                   | -              | -              | -              |
| Income from third-party appeals             | 64,177         | 64,177         | 47,350         |
| Government subsidies                        | 717,310        | 683,541        | 789,178        |
|   | 786,487        | 786,487        | 850,602        |
| Interest earnings                           | 2,401          | 2,401          | 5,532          |
| <b>Total income</b>                         | <b>788,888</b> | <b>788,888</b> | <b>856,134</b> |
| <b>Expenditure</b>                          |                |                |                |
| <b>Spent on the objective</b>               |                |                |                |
| Media capacities and women's involvement    | 202,885        | 151,293        | 223,474        |
| Access to information and awareness raising | 417,577        | 390,499        | 391,090        |
|   | 620,462        | 541,792        | 614,564        |
| <b>Income raising</b>                       |                |                |                |
| Costs own fundraising                       | -              | 21,143         | 20,225         |
| Costs joint appeals                         | -              | -              | -              |
| Costs third party appeals                   | -              | -              | -              |
| Costs acquisition government subsidies      | 71,002         | 57,007         | 55,446         |
|   | 71,002         | 78,150         | 75,671         |
| <b>Management and administration</b>        |                |                |                |
| Costs management and administration         | 94,028         | 129,851        | 122,595        |
| <b>Total expenditure</b>                    | <b>785,492</b> | <b>749,793</b> | <b>812,830</b> |
| <b>RESULT</b>                               | <b>3,396</b>   | <b>39,095</b>  | <b>43,303</b>  |

|                           | Account 2013 | Budget 2013   | Account<br>2012 |
|---------------------------|--------------|---------------|-----------------|
|                           | €            | €             | €               |
| <b>Result designation</b> |              |               |                 |
| <b>Addition/deduction</b> |              |               |                 |
| General reserves          | 3,396        | 39,095        | 43,303          |
| Appropriated funds        |              |               |                 |
|                           | <u>3,396</u> | <u>39,095</u> | <u>43,303</u>   |

|                                 | Objective                                     |  | Income raising                |                         |                                    |                             | Total expenditure 2012<br>€ |
|---------------------------------|---|--|-------------------------------|-------------------------|------------------------------------|-----------------------------|-----------------------------|
|                                 | Media capacities and women's involvement<br>€ | Access to information and awareness raising<br>€ | Costs of own fundraising<br>€ | Costs of subsidies<br>€ | Management and administration<br>€ | Total expenditure 2013<br>€ |                             |
| Consultancy and freelance costs | 31,226  | 160,342  | -                             | 10,849                  | 1,309                              | 224,413                     | 204,940                     |
| Other production costs          | -   | 146,593  | -                             | -                       | -                                  | 98,172                      | 150,516                     |
| Training costs                  | 46,232  | -  | -                             | -                       | -                                  | 49,127                      | 21,306                      |
| Travel and accommodation        | 86,824  | -  | -                             | -                       | -                                  | 47,504                      | 93,209                      |
| Publicity and communication     | -   | 620  | -                             | -                       | -                                  | 1,652                       | 930                         |
| Personnel costs                 | 26,743  | 94,952   | -                             | 56,522                  | 62,413                             | 245,680                     | 252,552                     |
| Housing costs                   | 10,145  | 6,703  | -                             | 2,603                   | 8,675                              | 32,501                      | 37,502                      |
| Office and general costs        | 1,715   | 8,367  | -                             | 1,028                   | 20,831                             | 50,249                      | 49,888                      |
| Depreciation and interest       | -   | -  | -                             | -                       | 800                                | -                           | 1,848                       |
| Incidental expenses             | -   | -  | -                             | -                       | -                                  | 495                         | 139                         |
| <b>Total</b>                    | <b>202,885</b>                                | <b>417,577</b>                                   | <b>-</b>                      | <b>71,002</b>           | <b>94,028</b>                      | <b>749,793</b>              | <b>812,830</b>              |

## NOTES TO THE FINANCIAL STATEMENTS

### General

The financial statements have been prepared in accordance with the Dutch Accounting Standard for Fundraising Institutions (RJ 650) published by the Dutch Accounting Standards Board. This guideline requires that costs be allocated not only to the costs of direct fundraising and the achievement of the objectives (media capacities and Women's involvement, access to information and awareness raising), but also to:

- Management and administration costs.
- Costs of raising income, divided by own fundraising, income from joint appeals, income from third-party appeals and government subsidies.

The financial statements are stated in euros.

### Objectives

The objectives of the Stichting Institute for War & Peace Reporting / The Netherlands are as follows:

1. The advancement of education and training in public-interest journalism and in the causes, conduct, effects and resolution of international, ethnic and group conflict and civil war for the public benefit, especially of the courts having their seats in The Hague.
2. The provision of an international platform for local journalism, and training, analysis and direct support to strengthen independent media and other democratic voices in crisis zones.

### Partnership

Stichting Institute for War & Peace Reporting / The Netherlands acted as a partner of IWPR UK-London and IWPR USA.

## PRINCIPLES OF VALUATION OF ASSETS AND LIABILITIES

### Tangible fixed assets

Tangible fixed assets are carried at historical cost less depreciation calculated to write off the cost of those assets over their estimated useful life. Depreciation in the first year of an asset's life is calculated on a time-weighted basis.

### Receivables

Upon first recognition receivables are stated at fair value of the contribution that is delivered. Trade receivables are subsequently measured at their amortized cost price.

A provision for bad and doubtful debts is deducted from the book value of the receivables.

Receivables denominated in foreign currency are translated into euros at the rates of exchange ruling at the balance sheet date. The receivables for projects approved by governments and other external organizations are valued at face value, i.e. the project liabilities to partner organizations less the funds already received for the projects in question.

### Cash at bank and in hand

Cash and cash equivalents are stated at face value. Cash and cash equivalents denominated in foreign currency are translated into euros at the rates of exchange ruling at the balance sheet date. Any exchange differences are taken to the statement of income and expenditure.

### Other assets and liabilities

Upon first recognition debts are stated at fair value and subsequently measured at their amortized cost price. Other assets and liabilities are stated at face value. Other assets and liabilities denominated in foreign currency are translated into euros at the rates of exchange ruling at the balance sheet date.

## PRINCIPLES FOR THE DETERMINATION OF THE RESULT

Taking into account the above mentioned accounting principles, the balance of the current year is determined as the difference between income from own fundraising, the share in joint appeals and third party appeals, government subsidies, other income, and the expenditure of the costs of raising income and the costs of management and administration. For as far as it is not mentioned as different, the income and expenditure are charged to the year concerned and the expenditure is accounted on the basis of historical costs.

### Foreign currency translation

Amounts in foreign currency are translated into euros at the rates of exchange ruling at the balance sheet date. Transactions denominated in foreign currency are translated at the rates of exchange ruling at the time of the transaction. Exchange differences are taken to the statement of income and expenditure

## NOTES TO THE SPECIFIC ITEMS OF THE BALANCE SHEET

### 1. Tangible fixed assets

The movements in the tangible fixed assets are as follows:

|   | <b>Other<br/>operating<br/>assets</b> |
|---|---------------------------------------|
|   | <u>€</u>                              |
| Balance as at January 1, 2013           |                                       |
| Acquisition                             | 9,304                                 |
| Cumulative depreciation                 | <u>-8,140</u>                         |
| Carrying amount as at January 1, 2013   | <u>1,164</u>                          |
| Movements:                              |                                       |
| Depreciation                            | <u>-800</u>                           |
| Balance as at December 31, 2013         | 9,304                                 |
| Acquisition                             | -8,940                                |
| Cumulative depreciation                 | <u></u>                               |
| Carrying amount as at December 31, 2013 | <u>363</u>                            |
| Depreciation percentages                | 20%                                   |

|  | <u>2013</u>    | <u>2012</u>    |
|--|----------------|----------------|
|  | €              | €              |
| <b>2. Receivables</b>                              |                |                |
| Balkans Justice Multi-Media Reporting (J1N22)      | 239,675        | 511,720        |
| Ministry of Foreign Affairs The Netherlands (J1N3) | 29,333         | 29,333         |
| European Commission (EC11)                         | 10,915         | 35,642         |
| UK Foreign & Commonwealth Office (FC012)           | 103,690        | 228,261        |
|  | <u>383,613</u> | <u>804,956</u> |

### 3. Cash at bank and in hand

|                          |               |                |
|--------------------------|---------------|----------------|
| Cash at bank and in hand | <u>99,903</u> | <u>444,695</u> |
|--------------------------|---------------|----------------|

There are no restrictions to the bank balances.

### 4. General reserve

|   |                |               |
|---|----------------|---------------|
| Balance as at January 1                     | 68,779         | 25,476        |
| Allocated overhead contribution             | 33,769         | 13,481        |
| Result 2013 excluding overhead contribution | <u>-30,373</u> | <u>29,822</u> |

|                           |               |               |
|---------------------------|---------------|---------------|
| Balance as at December 31 | <u>72,175</u> | <u>68,779</u> |
|---------------------------|---------------|---------------|

### 5. Appropriated funds

Relates to the resources for which third parties have given a specific destination.

| <b>Appropriated funds</b>                           | <b>Balance at<br/>01-01-2013</b> | <b>New<br/>contract<br/>2013</b> | <b>Income<br/>2013</b> | <b>Overhead<br/>2013<br/>added to<br/>general<br/>reserves</b> | <b>Balance at<br/>31-12-2013</b> |
|---|----------------------------------|----------------------------------|------------------------|--|----------------------------------|
|   | €                                | €                                | €                      | €  | €                                |
| National Endowment for Democracy (NED2)             | 5                                | -                                | -                      | -  | 5                                |
| Balkans Justice Multi-Media Reporting (J1N22)       | 447,041                          | -                                | -205,446               | -  | 241,595                          |
| Ministry of Foreign Affairs (J1N3)                  | 204,064                          | -                                | -200,138               | -3,926   | -                                |
| UK Foreign & Commonwealth Office (FC012)            | 395,624                          | -                                | -235,552               | -29,367  | 130,705                          |
| European Commission (EC11)                          | 42,881                           | -                                | -42,405                | -476   | -                                |
| Norwegian Royal Ministry of Foreign Affairs (J1N18) | 6,271                            | -                                | -                      | -  | 6,271                            |
|   | <u>1,095,886</u>                 | <u>-</u>                         | <u>-683,541</u>        | <u>-33,769</u>   | <u>378,576</u>                   |

The following funds are the resources to which third parties have given a specific destination:

NED2: To build the professional human rights reporting capacity of female journalists in North Kivu Province and to increase local, national and international access to independent human rights reporting.

JIN22: To assist citizens to make informed opinions and decisions, scrutinizing those in power and giving a voice to the voiceless on human rights and impunity in the DRC, Kenya, Sudan and Uganda.

JIN3: To assist citizens to make informed opinions and decisions, scrutinizing those in power and giving a voice to the voiceless on human rights and impunity in the DRC, Kenya, Sudan and Uganda.

FC012: To raise awareness and understanding among the Kenyan public around mechanisms and processes for justice including the ICC in a credible way.

EC11: To empower a women's network with radio reporting skills and to provide beneficiaries with access to independent news on the rule of law and women's rights in order to stimulate debate in the border areas of South Sudan and Sudan.

JIN18: To increase the understanding of the ICTY and other national justice mechanisms through balanced reporting to a widespread audience and enhance public debate.

|   | <u>2013</u>   | <u>2012</u>   |
|---|---------------|---------------|
|   | €             | €             |
| <b>6. Short-term liabilities</b>        |               |               |
| Wage tax                                | 5,200         | 5,123         |
| Increment holiday pay                   | 6,093         | 5,008         |
| Other creditors and accrued liabilities | <u>27,840</u> | <u>83,695</u> |
|   | <u>39,133</u> | <u>93,826</u> |

## **OFF-BALANCE SHEET COMMITMENTS AND RIGHTS**

### **Rental obligations**

The foundation has a rental obligation for the office space located at Zeestraat 100, The Hague.

IWPR is moving offices per 1 August 2014 inside the International Institute of Social Studies located at Kortenaerkade 12, The Hague. The rental obligation will be € 26,640 per year. The rent expires until July 31, 2017, with a renewal of the obligation for the period of 1 year.

## NOTES TO THE SPECIFIC ITEMS OF THE PROFIT AND LOSS ACCOUNT

### Employees

In 2013 there are 2,80 Fte's employed by the foundation (2012: 2,7 Fte's).

|                                     | <u>2013</u>    | <u>2012</u>    |
|-------------------------------------|----------------|----------------|
| <b>Personnel costs</b>              | €              | €              |
| Wages and supplementary services    | 218,815        | 230,796        |
| Social charges                      | <u>21,815</u>  | <u>21,756</u>  |
|                                     | <u>240,630</u> | <u>252,552</u> |
| <br>                                |                |                |
| <b>Personnel costs allocated to</b> |                |                |
| Objectives                          | 121,695        | 120,384        |
| Income raising                      | 56,522         | 60,576         |
| Management and administration       | <u>62,413</u>  | <u>71,592</u>  |
|                                     | <u>240,630</u> | <u>252,552</u> |



**Ratios**

| <b>Ratios %</b>   | <b>2013</b>  | <b>Budget</b> | <b>2012</b>  |
|---|--------------|---------------|--------------|
|   | <u>€</u>     | <u>€</u>      | <u>€</u>     |
| <i>Percentage spent on objective</i>  |              |               |              |
| Spent on objective  | 620,462      | 541,792       | 614,564      |
| Total expenditure   | 785,492      | 749,793       | 812,830      |
| <b>Spent on objective in percentage of total expenditure</b>                  | <b>79.0%</b> | <b>72.3%</b>  | <b>75.6%</b> |
| <br>  |              |               |              |
| Spent on objective  | 620,462      | 541,792       | 614,564      |
| Total income  | 788,888      | 788,888       | 856.134      |
| <b>Spent on objective in percentage of total income</b>                       | <b>78.7%</b> | <b>68.7%</b>  | <b>71.8%</b> |
| <i>Percentage management and administration</i>                               |              |               |              |
| Costs management and administration   | 94,028       | 129,851       | 122.595      |
| Total expenditure   | 785,492      | 749,793       | 812,830      |
| <b>Costs management and administration in percentage of total expenditure</b> | <b>12.0%</b> | <b>17.3%</b>  | <b>15.1%</b> |