



# Annual Report & Consolidated Financial Statements

**INTERNEWS EUROPE**  
**31 DECEMBER 2022**

Company number: 07891107  
Charity number: 1148404



**Internews Europe**  
**Reference and administrative details**  
**For the year ended 31 December 2022**

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<b>Company number</b>	07891107																																
<b>Charity number</b>	1148404																																
<b>Registered office and operational address</b>	13-14 Angel Gate, London, EC1V 2PT																																
<b>Trustees</b>	<p>Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:</p> <table> <tr> <td>Mr Mark Stephens CBE</td><td>Chair (Resigned: 8 June 2023)</td></tr> <tr> <td>Mrs Daisy McAndrew</td><td>Vice-Chair (until 8 June 2023)</td></tr> <tr> <td>Mrs Carolyn Hink</td><td>Treasurer (until 16 March 2023)</td></tr> <tr> <td>Dr Saleyha Ahsan</td><td></td></tr> <tr> <td>Mr Yann Borgstedt</td><td>(Resigned: 17 June 2022)</td></tr> <tr> <td>Mr Sach Chandaria</td><td></td></tr> <tr> <td>Mr Matt Chanoff</td><td>(Resigned: 9 December 2022)</td></tr> <tr> <td>Mrs Kristina Henschen</td><td>Vice-Chair (from 8 June 2023)</td></tr> <tr> <td>Mr David Hoffman</td><td></td></tr> <tr> <td>Ms Meera Selva</td><td>(Resigned: 15 June 2022)</td></tr> <tr> <td>Dr Richard Danbury</td><td>(Appointed: 9 December 2022)</td></tr> <tr> <td>Mr Wolfgang Blau</td><td>(Appointed: 17 June 2022)</td></tr> <tr> <td>Ms Chanpreet Arora</td><td>(Appointed: 17 June 2022)</td></tr> <tr> <td>Mr Kevin Delaney</td><td>(Appointed: 16 March 2023)</td></tr> <tr> <td>Dr Mark Hannam</td><td>(Appointed: 16 March 2023, and Chair from 8 June 2023)</td></tr> <tr> <td>Mrs Mary Trussell</td><td>(Appointed: 16 March 2023, and Treasurer from 16 March 2023)</td></tr> </table>	Mr Mark Stephens CBE	Chair (Resigned: 8 June 2023)	Mrs Daisy McAndrew	Vice-Chair (until 8 June 2023)	Mrs Carolyn Hink	Treasurer (until 16 March 2023)	Dr Saleyha Ahsan		Mr Yann Borgstedt	(Resigned: 17 June 2022)	Mr Sach Chandaria		Mr Matt Chanoff	(Resigned: 9 December 2022)	Mrs Kristina Henschen	Vice-Chair (from 8 June 2023)	Mr David Hoffman		Ms Meera Selva	(Resigned: 15 June 2022)	Dr Richard Danbury	(Appointed: 9 December 2022)	Mr Wolfgang Blau	(Appointed: 17 June 2022)	Ms Chanpreet Arora	(Appointed: 17 June 2022)	Mr Kevin Delaney	(Appointed: 16 March 2023)	Dr Mark Hannam	(Appointed: 16 March 2023, and Chair from 8 June 2023)	Mrs Mary Trussell	(Appointed: 16 March 2023, and Treasurer from 16 March 2023)
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<b>Bankers</b>	<p>Barclays Bank PLC  27 Soho Square  London  W1D 3QR</p>																																

**Solicitors**

Bates, Wells  
10 Queen Street Place  
London  
EC4R 1BE

**Auditor**

Sayer Vincent LLP  
Chartered accountants and statutory auditors  
Invicta House  
108-114 Golden Lane  
London, EC1Y 0TL

## Foreword

At the conclusion of Meera Selva's first year as CEO of Internews Europe we want to start with a warm thank you to the outgoing Chairman Mark Stephens who has been wise, supportive, and encouraging to both Meera and the whole organization during his tenure. We are delighted he keeps his connection with Internews as a member of our Global Leadership Council. And an equally warm welcome to Mary Trussell, who joins as Treasurer, and Chanpreet Arora, Wolfgang Blau and Richard Danbury who joined the board in 2022.

It has been a year of operational transformation, external representation, and assessments of where to go next.

It is clear that the work Internews Europe does in supporting independent media worldwide is more important than ever. All public bodies now recognize the importance of healthy information environments where citizens have access to accurate, timely, relevant information that enables them to make informed decisions. Media plays a key role in providing this information and in combating disinformation that seeks to sow discord, confusion, and division.

This year we launch a three-year strategy process across Internews. The upheaval of world events including the pandemic, plus geopolitical shocks such as the war in Ukraine and the withdrawal of Allied troops in Afghanistan have made it clear that we need a strategy designed for unpredictability, and a fast-growing understanding of the importance media and information environments in all aspects of our life. As an alliance, Internews has addressed this challenge by creating financial and institutional mechanisms to help us survive unpredictability. Part of this is through the creation of the Emergency Fund, already the money raised through this fund has helped us support staff and partners in volatile situations, most recently in Sudan. We have also continued to focus on deepening our programme approach and thought leadership around our core media and democracy work.

Our biggest accomplishment toward meeting this goal in our first quarter was our leadership of the Media Freedom Cohort as part of the 2nd Summit for Democracy. We also engaged with a deep exploration of media freedom issues through the official 30 March event by Summit co-host The Netherlands and numerous side events in The Hague and Washington, DC.

We highlighted the importance of media freedom in other cohort themes, including anti-corruption, youth, elections, and technology, with panels at official events by Summit co-host Zambia and in Washington, DC. And perhaps most importantly, we ensured the continuation of our efforts through the Media Freedom Coalition (MFC) which will take the Cohort's work forward to ensure sustained action around our efforts.

Building from our success with our democracy programming, we are pivoting to launch a similar review and refresh of our climate and environmental programming, given the urgency of this work in the world and as we approach our 20th anniversary of our signature program, the Earth Journalism Network.



Mark Hannam, Chair



Meera Selva, CEO

We also continue to engage with technology and seek to ensure that new tools and platforms help rather than harm communities worldwide. We are looking closely at the threats and possibilities created by generative Artificial Intelligence tools and ensure policy makers and regulators are aware of the impact these technologies have on media.

**Mark Hannam, Chair of Trustees**

**Meera Selva, Chief Executive Officer**

*The trustees present their report and the audited financial statements for the year ended 31 December 2022. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities SORP FRS 102.*

## Objectives, Activities and Public Benefit

Internews Europe is an international charity whose mission is to empower people worldwide with the trustworthy, high-quality news and information they need to make informed decisions, participate in their communities, and hold power to account.

The primary objective of the Charity as expressed in the Memorandum of Association is “The promotion of education and vocational training in the field of journalism in all its forms for the benefit of the public, in particular in countries experiencing conflict, civil unrest, or natural disaster.”

Internews Europe is led by the CEO who is accountable to the Board of Trustees. Their work is guided by a Governance Policy Statement and Trustee Terms of Reference which set out statutory and discretionary expectations and which incorporate many aspects of the Charity Governance Code. With regards to organisational purpose, leadership and decision-making, risk and control, the Board holds a minimum of three full board meetings per year. At these meetings, they evaluate and assess proposed activities, geographic presence and expansion, funding relationships, refinements to the business model, the organisation’s financial position and impact for partners against the charity’s strategy and purpose. They also review, set, approve, and monitor annual planning goals, objectives and targets for the organisation and assess risks in close consultation with Executive Leadership. The Board Chair meets monthly with the CEO and has delegated authority from the Board to manage their performance, whilst the Finance and Audit Committee meets annually for the Treasurer to review the audit.

On integrity, the Board of Trustees understand their responsibilities for the safeguarding of Internews’ staff, partners, beneficiaries, and other stakeholders engaged in the delivery of the organisation’s charitable objects, as well as promoting the highest standards of business ethics. The CEO has operational responsibility for applying a suite of global ethics policies including business ethics, whistleblowing, non-discrimination and anti-harassment, prevention of abuse and safeguarding and conflict of interest. On board effectiveness, the Board runs regular skills audits to ensure the right mix of experience and expertise is available, and oversees the integration of equality, diversity and inclusion values and principles through Internews’ Belonging, Dignity and Justice initiative, delivered by the People and Culture Team.

### *Public Benefit*

The Trustees have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the charity’s aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Specifically, it is through the provision of our charitable activities that, by way of example:

- In humanitarian disasters, affected communities can access life-saving information to receive emergency health, water, and shelter supplies.
- In fragile states and emerging democracies, all citizens are afforded more and better opportunities to speak truth to power, engage with elected officials regarding critical issues,

holding them and the wider society to account through strengthened local media and investigative journalism; and

- In countries with limited press freedom, our tools and training help citizens access a greater plurality of views and sources of information about the world around them, by protecting credible sources of news and information.

## Strategic Report

### *Achievements and Performance*

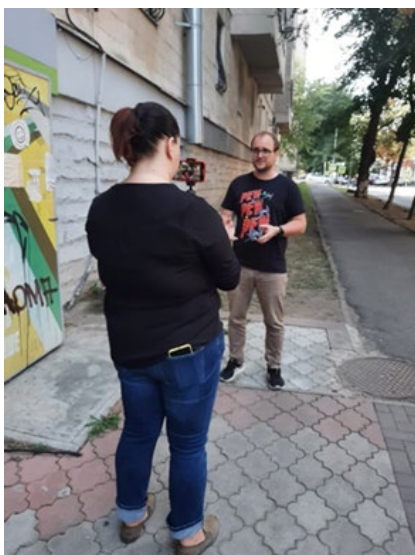
#### DEMOCRACY, HUMAN RIGHTS AND GOVERNANCE PROJECTS

We are working to support independent media to remain resilient against political, economic and security threats which only increase. We do this work in a broad range of countries and political contexts, each of which necessitates multi-pronged, holistic approaches and bespoke tools and strategies drawn from our expertise in legal reform, digital and operational security from journalists, information providers and media outlets, digital rights and internet freedom, media sustainability and basic journalism.

Our flagship five-year multi-country, multi-donor programming, which is currently being updated with a new strategic review, is designed to support the free flow of information where freedom of expression is most at risk continued to grow. Financial, editorial, managerial, and digital support was provided to 73 media outlets, information providers and civil society groups in eleven countries reaching an estimated 10 million people. 75% of partners supported, reported that Internews had helped them to address one of their key operational issues, whilst 47% reported that Internews support had enabled them to expand their sources of revenue beyond Internews.

In Eastern Europe, the Sida-funded Audience Understanding and Digital Support (AUDS) programme supported human rights and media organisations across Ukraine, Georgia, Armenia, and Moldova and improved their digital security practice as audits, capacity grants, and digital security consultations were provided. AUDS built a long-term partnership with two organisations as key partners for digital security services (the Digital Security Lab Ukraine and the Media Diversity Institute Armenia MDIA), in addition to launching a mini-IT school for training new digital security consultants in Ukraine. AUDS responded to challenges posed by the war in Ukraine by assessing needs and devising equipment lists needed by organisations, activists, and journalists displaced or otherwise affected by the war. AUDS also helped deliver mobile Internet terminals (Starlinks) as well as laptops, smartphones, and power banks to beneficiaries in Ukraine. Through grants and targeted consulting, the project also provided support to a selected group of independent media organisations to better understand, engage, measure, and monetize digital audiences. These media partners produced impactful stories about women, particularly in the context of wartime, in addition to content building awareness of environmental and climate problems. In September 2022, AUDS also organized an international media conference entitled "Information Saves Lives: Media at the Forefront of Events," bringing together journalists and editors from partner outlets to explore the challenges and experiences for media working during wars and crises.





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In Moldova, the Embassy of the Kingdom of the Netherlands funded Phase II of the "Boosting support to Russian-language independent media and media literacy efforts" project. One of the project partners, the independent media outlet Newsmaker, experienced a significant increase in its audience in the early months of Russia's invasion of Ukraine. Its war-related content attracted 75% more unique users and 80% more pageviews in the period from January to March 2022 compared to the previous quarter. From November 2021 to October 2022, more than 5.7 million unique users worldwide visited both the Russian and Romanian versions of Newsmaker, an increase of 38.5% compared with the previous year. Another partner, Spros i Predlojenie, hired an expert for an in-house training session for aspiring journalists. Four attendees were offered internships and four reporters became freelancers. This led to a 14% increase in unique website users compared to the previous year. Their Romanian website was also promoted, doubling their audience in Aug 2022.

In Afghanistan, the European Union (EU) funded **Information Saves Lives: COVID 19** project moved into a second and concluding year of complex implementation in 2022. The project spanned the period before and after the takeover of the country by the Taliban which required great flexibility from Internews and, more critically, commitment from partners to re-launch activities. The worsening humanitarian crisis and economic collapse overshadowed concerns about COVID-19 as it slipped down the priority list for many Afghan citizens. However, the project's media partners were able to pivot to the new, incredibly challenging context of restrictions and high scrutiny, to continue producing valuable health information. The project Evaluation Report noted that ***"Given the existential challenges faced by Afghanistan's media today.... it has demonstrated to a meaningful degree what remains possible for media publishers and journalists, and how critical donor support is at this juncture. It illustrates potential ways and means to support the rights of journalists, and of their audiences, at a time when they are under critical threat."***





In 2022, Internews also commenced a follow-on EU funded project – **Improving Access to Quality Information in Afghanistan**. Despite the increasingly oppressive environment limiting access to information and freedom of expression, the project provides training opportunities and subgrants to media outlets, both in Afghanistan and operating in exile, to disseminate a range of reports and programmes on diverse platforms including radio, TV and online. One of the key objectives of the project is to ensure that information flows to the Afghan public. Media outlets that continue to operate from Afghanistan cover essential information and current affairs topics, while those operating in exile, can take on more critical reporting that raises accountability issues and highlights the situation of women.



In the Maldives, Internews, the Maldives Journalists Association (MJA) and the International Federation of Journalists (IFJ) kicked off the 27-month, EU funded, **Protecting Freedom of Expression in the Maldives** project (PFEM). The project aims to enhance democracy and human rights by promoting and protecting Freedom of Expression (FoE). The approach is designed to address hate speech and disinformation in traditional and social media by increasing access to quality fact-checked information, supporting journalists to be better protected against digital, physical, and psychosocial threats, and improving professionalism and quality in journalism. Internews, MJA and IFJ held capacity building workshops for young Maldivian journalists who have been starved of training opportunities. The 'International Day to End Impunity for Crimes Against Journalists' was marked by MJA calling on the Maldivian government, media, and

other stakeholders to adopt measures to address impunity in crimes against journalists and media workers. An MJA social media video campaign raised awareness on impunity for crimes against journalists in Maldives.

In Malaysia, the EU-funded 'Suara Masyarakat' (Community Voices) project ended. Its aim was to promote good governance, transparency and accountability by empowering information producers and journalists. Internews and local partners delivered workshops and training on investigative, data and mobile journalism, targeting journalists, citizen journalists, and information-poor communities including women, youth, and marginalised groups. In the final year the project supported marginalised indigenous groups in Gua Musang Kelantan, who had never had the opportunity to participate in investigative journalism training before. Internews also led a roundtable with editors to discuss a broader range of voices and perspectives in the media. One of the highlights was an article by Indigenous citizen journalists published by MalaysiaKini titled, ['Loggers with cash in hand divide Kelantan Orang Asli community'](#). A key activity, the MOJO Citizen Media Mentorship Programme, trained more 245 mentees from across the country with 100 hailing from rural communities in Sabah. These citizen journalists went on to produce more than 600 public interest stories. The programme concluded with a series of Town Hall events attended by 300 youth journalists, building networks to establish the future of the media in the country.

In Kenya, the 'PROTECT' consortium-led project bringing together Article 19, ICNL, Internews and HIVOS and funded by FCDO, conducted 7 data journalism trainings, 14 one-day workshops around open data, data journalism skills, elections reporting, and convened 7 media dialogue forums on advertising reforms and media regulation. Internews also partnered with 11 media houses who receive one-one media business training and mentorship and supported the review of media regulation to protect the media environment and promote media business viability.

In Liberia, the EU funded 'Liberia Media Initiative (LMI)' project ended successfully in November 2022. The project had significantly contributed to promoting freedom of expression through quality

journalism and by advocating for the Government to pass specific legislation addressing protection of data ad privacy and for the media industry to pass regulations on personal data privacy, by and promoting freedom of information (FOI) through the implementation of FOI Act. Regarding countering fake news, data protection and promoting access to information, the projects was particularly successful with significant achievements and impacts. This is evidenced by important milestones achieved that included the institutionalization of fact checking as part of mainstream journalism in Liberia, the adoption of self-regulation on data protection for journalists and the handover to key stakeholders of a draft standalone legislation as well as the empowerment of state institutions (Independent information Commission) to perform statutory functions such as the publication of an activity report and many outreach activities that have contributed to more demand on the use of the FOI law.

Internews has also successfully launched a three-year Sida funded project, 'Improving Citizens' Access to Public Information through Community Radio Content Syndication in Liberia'. The project has set-up a state-of-the-art multi-media facility and syndication model to carry out radio productions, hire and capacitate the Association of Liberia Community Radio's studio and secretariat staff. The project is intended to boost the efficiency and viability of the Association of Liberia Community Radio (ALICOR) in serving as a driver of citizens voices and government response.

In the Democratic Republic of Congo (DRC), several projects closed at the end of 2022. This included the M2I project (Innovative and independent Media in DRC) funded by the European Union where Internews helped strengthen the business plans, digital marketing skills and transition to digital media of 30 outlets (online, radio and print). Through this project, several media outlets were able to increase their income, expand their audiences, improve the quality of online content, and reinforce their online presence.

The Sida funded 'Strengthening Rural Radios for Impartial Information in DRC' also ended. Under this project, 10 local partners were supported to reinforce their institutional and programmatic capacities, contribute to a Strengthened Legal and Regulatory Environment for Media, produce more independent and professional content, and improve income generation and management of resources. The success of this project led to the launch of a second phase of the programme funded by Sida, 'Reinforcing Rural Radios in 3R-DRC'. The project aims to improve the legal framework and the capacity to protect journalists for rural community radios with media reforms and safeguarding mechanisms, enhance the business and financial sustainability of rural radio stations and increase the quantity, quality and reach of rural radio content on democracy and human rights, elections, sexual and gender-based violence (SGBV) and COVID-19. The project will focus on supporting 7 local partners and 20 Community radio stations.

In addition, the 'Liberté de l'Information et Indépendance des médias (LIIM)' project funded by the Swiss Agency for Development and Cooperation (SDC) came to an end with successful results achieved in advocating for media reforms and the protection of journalists through a legal defence fund.

In Lebanon, the Dutch-funded ADVIL (Amplifying Diverse Voices in Lebanon) project culminated and closed with a [vibrant media festival in Beirut](#) that brought together project beneficiaries and stakeholders from the Lebanese information ecosystem to discuss opportunities and challenges for the media in the current multi-layered political and economic crisis.

In Iraq, the Internews team in the Erbil office continued to support women journalists and women rights defenders. The Sida-funded Aswatouna project focuses on the nexus of gender and climate change and aims to foster informed, evidence-based, inclusive public debate on gender equality, environmental policies, and sustainable growth in Iraq. Building the capacity of Iraqi media to

address environmental issues is a priority of Internews' work in Iraq, given that Iraq has been named as the 5<sup>th</sup> most vulnerable country to climate change impact in the world. The GIZ-funded 'PoWER' project meanwhile aims at empowering women human rights defenders and women journalists to advocate for their rights more efficiently and to ensure that the Iraqi government applies gender-responsive principles in its budgetary processes.

## ENVIRONMENT PROJECTS

2022 saw the full return of in-person programming for the Earth Journalism Network (EJN), as postponed conferences and events from the pandemic were rescheduled. The environment programming in 2022 supported the production of 795 stories and provided training and other support to 684 journalists.

2022 was an important year for EJN's ocean media work, with a new 2-year project launched to build marine reporting capacity in the Mediterranean. The [Mediterranean Media Initiative](#) project has supported 23 stories in Arabic, French, English, Spanish and Italian. Project-funded investigations have shed a light on a number of issues which have not been covered before in Tunisia, such as the illegal catch of protected species of sharks in the Mediterranean; illegal and unregistered bottom trawlers operating in Tunisia; the culling of dolphins who attack fishermen's catch; and the impact of offshore oil and gas exploration on fisheries and coastal communities. A transnational investigation on the [red coral trade](#) between Algeria, Tunisia and Italy is the most in-depth investigation produced to date exposing the key cities involved in the trade, which is one of the key traceability issues highlighted by the General Fisheries Commission for the Mediterranean (GFCM) Red Coral working group.

EJN also [awarded nine fellowships](#) to journalists to attend and report from the UN Ocean Conference, which took place in Lisbon, Portugal in June 2022. This conference, only the second United Nations convening focused on the ocean, brought together stakeholders and representatives from various parties who gathered to make progress towards UN Sustainable Development Goal (SDG) 14: Life Below Water. The fellowship brought together both Anglophone and Lusophone journalists, making connections between reporters from across the globe who share a common language. Other ocean media work carried out by EJN included [a workshop for 15 journalists](#) from the Indian Ocean region on marine science, held in the Maldives in September. This workshop was led by senior journalists from EJN as well as marine scientists from the Bertarelli Foundation and gave journalists the opportunity to improve their understanding of ocean issues facing the Indian Ocean region, including marine protected areas, conservation of reef and open ocean species, ocean governance, climate impacts, and under-reported scientific solutions for ocean conservation, amongst other topics.



15 journalists from the Indian Ocean region gather in the Maldives for a workshop.

In April 2022, EJV trialled its [first ever virtual fellowship](#), a programme that can be used to provide access for journalists to events in challenging locations, or where resources are limited for in-person programming. Over the year, EJV carried out 3 virtual fellowships to 3 UN conferences – the Convention to Combat Desertification COP15, the UN Climate Change conference COP27, and the UN Biodiversity Conference COP15. These programmes supported 21 journalists who produced a total of 64 stories on these important convenings.

As part of EJV's flagship Climate Change Media Partnership (CCMP) project, which celebrated its 15<sup>th</sup> fellowship programme in 2022, EJV brought [a cohort of promising environmental journalists](#) from across the globe to travel to and report from the UN Climate Change Conference of Parties, in Sharm El-Sheikh, Egypt, in November 2022. The call for applications attracted more responses than ever before, with over 550 reporters applying to participate. The 20 journalists selected for the opportunity produced almost 300 stories for their home media outlets on the progress of the conference and related issues. At the COP several of the fellows and EJV Executive Director James Fahn were invited to speak at an event titled "Earth Journalists: Media as the Change Maker" where they discussed climate change stories in a creative exchange about crafting compelling narratives to communicate the climate emergency.





EJN CCMP Fellows speak at a side event at UNFCCC COP27 in Sharm El-Sheikh, Egypt.

EJN's largest project, the 3-year Sida-funded [Asia-Pacific programme](#), completed the first year of its second phase of programming in 2022. 'EJN AP 2' builds on the successful model of the Earth Journalism Network in Asia-Pacific project (EJN AP I) and works to achieve the aim of advancing public understanding of the serious state of the environment and climate crises to drive changes that can effectively address these challenges through strengthened environmental reporting across media in the Asia-Pacific region. In Year 1, EJN AP 2 directly supported 121 individual journalists, including journalists from vulnerable groups, to produce 609 original stories that highlight and expose environmental injustice as well as issues relating to One Health and a wide range of environmental topics. We conducted 40 training courses and workshops that trained 982 journalists in environmental reporting, provided grants to 13 organisations to implement projects that strengthened local and regional environmental coverage, and supported 20 Asian-Pacific journalists to report from three global conferences. These activities, combined, have resulted in the dissemination of 1476 stories – original and reposted – which recorded more than 1.4 million pageviews in total on EJN-supported websites. They provided high quality, evidence-based and engaging information on the environmental and climate crises to the public, including those people who are most vulnerable to their impacts, and policy makers responsible for making the changes needed to address these challenges. Furthermore, a significant impact was documented in 2022: an EJN-supported sandmining story was [cited in Governmental letter](#) to call for stricter adherence to regulations on sand minding in the Mekong Delta.

In 2022 EJN launched two new self-paced e-learning courses for journalists to improve their knowledge of biodiversity, green recovery and just transition – [From Microbes to Rainforests](#) and [Newly Green](#). Other work in biodiversity media included a fellowship programme for 10 journalists to attend the UN Convention on Biodiversity Conference COP15, which took place in Montreal, Canada in 2023. EJN had the largest media cohort present at the conference, and the 10 fellows produced a total of 26 stories from the summit.



EJM Fellows attend the UN Biodiversity COP15 in Montreal, Canada



## Financial Review

The detailed results for the year and the state of affairs on 31 December 2022 are set out in the financial statements. The financial statements comply with applicable law, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), effective 1 January 2015.

Total income for the financial year ended 31 December 2022 was £17.7m compared to £14.1m in 2021, an increase of 25%. Total expenditure was £17.1m compared to £17.6m in 2021.

This is indicative of our ability to continue to maximise expenditure of restricted funds following a return to normalised activity levels post pandemic. 2022 saw further progress in securing new funding income streams and forecasts for 2023 indicate the potential for further, incremental growth.

### Reserves Policy

The Board of Trustees reviews the reserves policy on an annual basis. The current minimum target, as reviewed and determined by the Trustees remains three months of overhead operating expenditure, approximately £550k.

On 31<sup>st</sup> December 2022 our unrestricted group reserves showed £65k compared to £174k at the end of 2021. Free reserves, general reserves less fixed assets held, showed a deficit of £32k compared to a surplus of £71k in 2021.

The organisation continues to work towards achieving its reserves target and a new Revenue Strategy is part of the overall strategic review process underway in 2023. This strategy includes a focused approach on

securing unrestricted funding from trusts and foundations and corporate donors, as well as fully recovering eligible costs on restricted donor funds.

## Significant Events

### COVID – 19 Developments

With the relaxation of travel restrictions in 2022 we restarted international travel to reconnect with partners, colleagues, and other key stakeholders to work directly in person. We have permanently transitioned to a hybrid working model bringing both the benefits of flexibility and adaptability to how we work, as well as promoting productivity and staff well-being.

### Rapidly closing civic space

A number of the countries in which Internews has been operating for a significant number of years continue to experience severe political turbulence, most notably in Ukraine where we had to evacuate staff and provide crisis support for partners who found themselves operating in wartime conditions. Staff are now returning to Ukraine, but we continue to monitor the situation and can react quickly should conditions worsen again.

### External Events

Internews participated in the High-Level conference on the Safety of Journalists on 4 November 2022 hosted in Vienna by the Government of Austria in cooperation with the [UN Educational, Scientific and Cultural Organization](#) (UNESCO) and the Office of the [UN High Commissioner for Human Rights](#) (OHCHR) to mark tenth anniversary of the [UN Plan of Action](#) on the Safety of Journalists. The event brought together more than 400 participants, including Ministers of Foreign Affairs and Media, key stakeholders from international organisations, civil society, and academia.

## **Principal funding sources**

The majority of our income is derived from public donor agencies supporting international development projects. New awards in this category for 2022 comprised 82% of total awards, a reduction from 95% in 2021. This is reflective of our income diversification strategy resulting in 17% of total awards coming from Institutional

Foundations in 2022.

## **Going Concern Review**

No material uncertainties that may cause significant doubt about the ability of the charity to continue as a going concern have been identified by the Trustees. The Trustees consider it appropriate to prepare the accounts on the going concern basis.

Processes of monthly and 12 month rolling forecasts of income and expenditure, including cash management procedures, have ensured the charity maintains strong liquidity with forecasts showing a further strengthened position over the coming 12 months.

Internews continues to further its efforts in its pursuing a targeted donor diversification strategy which reduces over-reliance on any one donor. In addition, we continue to develop strategies to build unrestricted income.

## **Fundraising Regulation**

All Internews fundraising activities are managed in house. Our development department manages relationships with governmental, multilateral and NGO donors whilst the Philanthropy Department is responsible for fundraising from individual supporters, private foundations, and corporations.

Internews Europe is registered with the Fundraising Regulator. There were no complaints received during the year and, likewise, no-incidents of non-compliance with the applicable code.

## Risk Management

Internews Europe adopts a rigorous approach to risk management which allows the Trustees and Senior Management Team to take a contemporaneous and informed view of the organisation's risk tolerance level.

The Trustees actively review the major risks to which the charity is exposed to ensure that systems are in place to monitor and mitigate those risks. A review of the strategic risk register takes place during all scheduled Trustee Board meetings. The Trustees also determine which areas of risk they wish to review in detail on a standing basis, irrespective of the risk ratings.

Senior managers take operational responsibility for risk mitigation in all areas; for example, by ensuring appropriate internal controls and policies are in place whilst regularly monitoring risks from the external operating environment. Specifically, the management group receives information via a more detailed programme portfolio risk register which identifies specific risks and actions required down to the level of each individual project. In turn, this information feeds the overall strategic risk register as reviewed by the Trustees.

The Trustees believe these actions provide sufficient early warning systems, and the requisite controls and procedures in the event of adverse conditions.

### Principal Risks and Uncertainties

**Global Economic Instability and Financial Risk:** growth has continued on an upward trajectory for Internews, but the fundraising environment remains challenging for many organisations and will continue to be in the current global economic environment. Investment in increased external outreach, through collaboration with our Alliance-wide

External Affairs team enables us to identify potential new sources of support in future, and constant improvement and innovation to our tools and methodologies in response to the needs and realities of our partners enables us to stay competitive.

Our focus and approach to our projects give our development team a compelling funding proposition to take to both potential donors and our generous existing donors.

In addition, Internews continues to focus intensively on a donor diversification strategy to mitigate risks.

On-going volatility in the currency markets affecting multi-currency operations and programme budgets is mitigated through a well-managed treasury function and foreign currency planning mechanisms.

**Global shocks:** Internews continues to work hard in response to the many crises that have continued to unfold around the globe over the last 12 months. In some countries Internews has changed its working locations and/or closed offices and some programmes have moved to alternate locations as well.

We have been highly effective in influencing funder strategies in response to these crisis, swiftly mobilising resources to increase the digital and operational security of our partners through the provision of specialist expertise and equipment which ensures they are able to continue reporting and setting up humanitarian information operations to support the broader population.

Russia's invasion of Ukraine and the conflict arising is still ongoing and donors have continued to support and sought out guidance on media and information dynamics in the region. The importance of supporting high quality, accurate information about the conflict is well recognised. Internews has been effective at reinforcing this message across the fora in which we are involved.

**Operational Security:** There are inherent risks to working in fragile states, those vulnerable to disasters, or countries in the midst of very volatile security environments. As has been seen over the last year, these risks continue to impact all regions of the world. The Trustees periodically and carefully review the organisation's ability to continue to operate programmes in high-risk environments, and in areas that could be facing shifting security environments, to ensure that we have well developed procedures and protocols for working in such environments. These include a well-established and prepared emergency management structure shared with our allied entity in the US, involving a Global Security Policy, robust travel policy and journey management programme and reserves available for emergencies.

These procedures are managed and overseen by the Field Operations and Security team. This team monitors the security situation for all of Internews' in-country operations around the world to routinely assess for potential risks to personnel, our office, operating locations, posture, and more. The team has significant experience developing business continuity plans for environments at risk of undergoing volatile security situations or shifting landscapes. The Trustees are of the view that maintaining such resources and operational capacity is essential for the organisation to achieve its charitable purposes.

**Digital Security:** The risk of a cybersecurity attack is ever-present and could result in harm to our staff and partners, pose reputational risk, cause financial harm, create legal liabilities, and affect our ability to operate.

Internews employs next-generation antivirus and endpoint protection software across all devices that connect to our system. Our policies and procedures are regularly reviewed in annual external cybersecurity assessment and our systems undergo yearly penetration testing. Internews' comprehensive set of end-user and internal control policies cover data privacy, privileged access, data storage and retention, account

access controls, vendor risk assessment, business continuity, and more.

The risk and frequency of breaches and incidents has increased significantly in recent years. As such, Internews will continue to focus on and invest in a best-in-class cybersecurity program and capabilities. Our programme will be critical in proactively protecting data while maintaining compliance with best practice and regulatory requirements. Ensuring that the security programme is effectively maintained and adaptable will aid in mitigating potential risks to Internews and assure that the organisation can respond to any incidents quickly.

The Trustees are of the view that maintaining such resources and operational capacity is essential for the organisation to achieve its charitable purposes.

**Hostile Environment for Media Partners and Support to Media:** worldwide the number of journalists killed or attacked in the course of their duties continues to remain high. Established norms that protect the fundamental principles of free expression, and the role of media as a fourth pillar of democracy face increasing hostility in all societies. These trends underscore the global need for Internews' work, but also require increasingly careful assessment of risks to partners involved, as well as creativity in responding to attendant challenges such as the inability to move money. Such assessments and adaptations go on to form the method of operation for individual projects, in such a way that impact can still be achieved whilst preserving partner safety and security.

**Maintaining Strategic Relevance:** Media is a volatile and rapidly changing field. To maintain our reputation and success requires ongoing innovation and adaptation. There are many new and nimble competitors in the field with the increasing attention on mis/disinformation. We mitigate this by reviewing and setting annual strategic priorities in this area with investment in technical expertise and strategic partnership initiatives.

## **Safeguarding and Serious Incidents**

During the year, Internews continued to step up its efforts in ensuring high standards of safeguarding, monitoring, and training of all relevant persons across the globe in line with the Code of Conduct set out in its Governance Policy. This strengthened by a suite of policies in six languages. These include policies on:

- Prevention of Abuse and Safeguarding,
- Non-Discrimination and Anti-Harassment
- Relationships in the Workplace,
- Business Ethics,
- Disclosure, Protection Investigation,
- Conflict of Interest.

The charity maintains its zero-tolerance policy towards abuse or other forms of serious misconduct and sets clear standards and expectations around representatives' behaviour in our international Code of Conduct. Internews' downstream partners are required to give specific assurances that they have their own safeguarding frameworks, consistent with Internews' standards.

All employees and other representatives are required to take part in both induction and recurring annual training on safeguarding and associated policies and controls (through webinars, face to face discussions and consultations). Internews continued to refer to its Safeguarding Framework intended to provide absolute clarity of incident management, simplicity, and accessibility

within our reporting mechanisms. Internews offers various points of internal incident reporting for all UK and international representatives, in addition to an external, multi-lingual reporting and whistleblowing 'hotline' operated by Lighthouse Services.

The Trustees are alive to their obligations to report the most serious misconduct or abuse to relevant authorities in the United Kingdom and other countries of operation, in particular the formal requirements for Serious Incident Reporting to the Charity Commission for England and Wales. In broader terms, this obligation is understood across the broader definitions of Serious Incidents in which the Commission would have an interest.

One Serious Incident Notification was made to the Commission during the period covered by this report. The Charity Commission was satisfied that the Trustees had dealt with the matter appropriately and responsibly.

All reported cases have been closed by the Charities Commission and donors respectively, following in-depth reviews and investigations.



## Plans

2022 was the third year of implementation of the Internews Alliance five-year strategic framework: Internews 2025. Internews 2025 has the following goal:

*Over the next five years, as the next 3 billion people come online, we will join with allies who share our vision, including journalists and technologists, data scientists and legal specialists, as well as artists, advocates, and storytellers. **Together, we will build healthy information environments in more than 100 countries across the globe.***

The joint focus for Internews Europe (IEU) and the Internews Network (IUS) in 2022 was to drive organisational resilience. This was prioritised in recognition of the need to allow staffing, systems, and processes to keep pace with significant financial growth and programmatic expansion, as well as prepare for a more uncertain world with increasingly complex operating environments.

Good progress was made on three overarching goals: **Building on our core organisational strengths, strengthening our ability to deliver the five elements of a healthy information environment, and building a more resilient organisation.** Despite the continued impact of Covid-19 and the crisis situation in Ukraine.

These overarching goals were broken down into 4 key operational priorities for Internews Europe to deliver on, progress on which is reported below.

## Detailed Report Annual Plan 2022

### 1. Enhance Programmes Delivery through our commitment to our partners.

In 2021 we experienced sharp and dramatic backsliding in countries that were previously moving towards greater democracy, especially in Afghanistan and Myanmar. This flagged an urgent need for a more consistent and clear approach to rapidly closing spaces in 2022. We invested in enhancing key areas of our operations, based on lessons learned over the 18 months of multiple crisis, from Myanmar to Afghanistan to Ukraine. These include: 1) establishing a system for location-specific business continuity plans, coupled with staff personal preparedness education, which is triggered at the first evidence of the potential onset of an emergency situation; 2) training our response teams on the types of emergencies that are specific to Internews and our work around the world; and 3) strengthening our ability to support this work when there are multiple or large-scale crises, through staff training and through building regional support expertise. In the coming year, we will continue to build on our expertise, focusing on large-scale emergencies and our ability to keep critical business functions operational, supporting staff and partners, and reestablishing operations.

Additionally, our Knowledge and Learning Team supported on the URGENT Report (Understanding and Reporting to Global Emerging News Threats) in collaboration with Dr. Courtney Radsch which was published in March 2023.

Via an Annual Partner Survey, we also identified areas for improvement to services which included hiring a Partnerships Manager and implementing, in collaboration with our Grants, Contracts and Compliance Team, an update to our existing grants policy which introduced grant modality as an additional tool in our toolkit which, when used, will minimize the administrative burden on partners during implementation with simplified financial reporting and audit



requirements. Our grants agreement has been revised into a shorter and clearer document. Training will follow in 2023.

## **2. Build our capacity to deliver by investing in our people.**

Our aim to build capacity of our staff moved ahead in 2022 with new positions hired across multiple business operations departments, better labour analysis was needed to ascertain back office and other staffing and resource needs to support projects and staffing resources and will be part of the budget planning moving forward.

The international hiring review is still ongoing, but a UK based International People & Culture Manager was hired to address this issue and to ensure communication has been improved to contracted staff.

Our most important work in investing in our people this year is the project to establish an Alliance-wide job architecture and compensation philosophy for all of our IEU and IUS HQ employment positions. This work includes aspects such as a review of all job descriptions, titles, levels of authority, and salary banding and benchmarking. The job architecture is designed to build clarity about our performance expectations, how work is categorised, internal levelling of positions, and streamlining the use of titles going forward so that they are more representative of the correct level of each position. The compensation philosophy is designed to reduce bias/inconsistencies and increase transparency across salaries and positions. This work began roll-out in December 2022.

Professional training for Managers was put in place in 2022 through the Leadership Development Course which ensured that all Managers, no matter their level within the wider organisation, had the tools needed to manage and develop their staff.

Our continued investment in Belonging, Dignity and Justice work has been ongoing, the 2022 mid-year workshops focussed on building community and reflected on our organisational Core Values and if they still felt appropriate which has led to an adjustment of the Core Values in 2023.

## **3. Ease operations through simplification and leveraging technology.**

Following the long-awaited adoption by Internews Europe of the accounting and finance software, ERP, 2022 focussed on embedding its use within the organisation with rollout complete in London.

The 40<sup>th</sup> Anniversary campaign appeal successfully raised over half the \$4 million Emergency Fund for Independent Media which gives both IEU and IUS access to emergency funds during crisis situations to act immediately to serve our staff and partners, building the flexible resources we need to take risk and innovate at scale.

A task force has been created to look at EU funding eligibility and to build a track record for Internews International, this work is ongoing and lead by the Head of Grants, Contracts and Compliance.

## **4. Build One Internews with unified and distributed operational services.**

Our significant growth across the Alliance has led to growing operational challenges and inefficiencies, due to the complexity of our processes and structures. Over the past two years we have been exploring what it will take to streamline these processes, in what is now called the Alliance Transformation Project. In 2022, with the new leadership of Meera Selva, coupled with the creation of an Alliance Transformation team we have been able to advance core elements of this work, including deepening our legal and regulatory expertise across the legal entities, beginning to develop a more transparent and efficient cost-structure, clarifying our “matrix” organisational model, consolidating our technology

strategy across the Alliance, recommending an international hiring systems, and our evergreen work at simplifying operations.

Over the course of 2022 we have also relaunched the Alliance Committee with new Trustees on board to ensure both Boards are in alignment with the work envisioned.

## Structure, Governance and Management

Internews Europe is a charitable company limited by guarantee, incorporated in England and Wales on 23 December 2011 and registered as a charity in England and Wales on 1 August 2012.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles of association.

The primary objective of the charity as expressed in the Memorandum of Association is "The promotion of education and vocational training in the field of journalism in all its forms for the benefit of the public, in particular in countries experiencing conflict, civil unrest, or natural disaster."

The Trustees and Executive seek to fulfil these objectives through establishing projects in a wide range of countries which focus on media development and information access around several core themes: Democracy, Human Rights & Governance, Humanitarian Information, Health, and the Environment.

The Trustees are responsible for the overall governance of the charity. The Board has constituted a committee for Finance & Audit, and Risk & Governance which meets two to three times a year. These committees, review financial reports, annual audits and other risk matters, making recommendations to the main Board as deemed appropriate.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in Note 6 to the accounts. Most Trustees donate travel and other expenses associated with their governance duties.

### Group Subsidiaries

#### Internews International (France)

Since 2018 Internews Europe has had effective overall control of the French Non-Profit Association Internews International (RNA no. W751139592, SIRET no. 425 132 347 000 13 APE 921).

Internews International ended 2022 with a deficit of £55,531. There were no restricted operations during the year and the deficit is primarily due to provisions required as at the end of the financial year.

#### Internews Media Development Company (Republic of Ireland)

In addition to the above, Internews Europe registered a subsidiary non-profit company in the Republic of Ireland in 2017 (no. 615323). This entity remains dormant on the Irish company register and no further disclosures are required.

### Trustee Appointment, Induction and Training

Trustees are proactively selected and appointed to ensure there is a broad range of relevant skills and experience represented across the Trustee Board. Trustee recruitment may take place using open advertisements and/or through more targeted approaches to individuals, agreed by existing Trustees to possess skills and experience that would further strengthen the board. A Trustee Board skills matrix is regularly reviewed to ensure a suitable balance of skills, experience, and Trustee diversity. A comprehensive policy exists for the appointment and approval of new Trustees, in addition to processes for the election of

officers such as the Chair, Vice-Chair and Treasurer.

A rolling cycle of training and development of Trustees ensures there are cognizant of their statutory responsibilities and keep up to date on key issues such as development and relief work in addition to exposure to Internews Europe's international programmes.

As part of our Strategic Alliance with Internews Network (see Related Parties, below), the board of our US sister organisation is entitled to select and appoint one of its own members as a Trustee to serve on the Internews Europe Board.

This role is currently fulfilled by **Mr Kevin Delaney**. This is a reciprocal arrangement; therefore, Internews Europe's Trustees also have an entitlement to select one of their number to serve on Internews Network's Board of Directors. This role is currently undertaken by **Ms Chanpreet Arora**.

### Organisation of the Charity

Internews Europe's operations are conducted in accordance with the Memorandum and Articles of Association and the policies/strategies approved by the Trustees. Given the international scale and complexity of the organisation, the Trustees delegate all day-to-day responsibilities for running the organisation to the Chief Executive Officer (CEO).

The CEO is supported by the Senior Management Team (SMT, consisting of Key Management Personnel) namely **Ms Ann Lomole**, Senior Finance Director who joined the company in September 2022, **Mr Abdurahman Sharif**, Senior Director of Outreach and Partnerships, **Mrs Claire Page**, Director of Corporate Engagement, **Mr Denis Kovalenko**, Head of Grants, Contracts & Compliance, **Ms Rosie Parkyn**, Global Director of Impact, **Ms Melody Patry**, Senior Director Technology, Media and Democracy who joined the company in April 2022, **Ms**

**Louise Bennett**, Director of Knowledge and Learning who joined the company in September 2022, and **Mr Brian Kerr**, Chief Operating Officer who joined the company in April 2023.

In addition, a larger Corporate Management Group takes responsibility for various operational and support functions. Field programmes are overseen by a range of Regional Directors, Country Directors, and other national support staff.

### Related Parties and Relationships with Other Organisations

#### Internews Network (USA)

Internews Europe operates in a **Strategic Alliance** with Internews Network; a US based non-profit organisation which was the first media development organisation to bear the Internews name and brand. A Memorandum of Understanding to establish a strategic alliance was signed by the Boards of both entities in September 2014. This was subsequently reinforced with a legalised, Strategic Alliance Agreement signed in June 2016.

Through their Alliance, Internews Network (IUS or Internews US) and Internews Europe (IEU) express their joint commitment and intent to create greater programme impact and public benefit than two separate organisations would be able to achieve on their own. The Alliance is particularly intended to ensure seamless delivery of programmes through regional and country offices, and greater sharing and application of effective organisational learning.

The Alliance has shared responsibility for six regional Programme Management Units (PMUs) which, under the leadership of their associated Regional Directors are accountable to both entities for the successful implementation of a diverse body of projects and programmes jointly funded by the Alliance. Given the nature of this

arrangement, there are a significant amount of Inter-Alliance financial transactions over the course of the year, which ensure each field office is equipped with the resources to deliver a blended portfolio of projects and programmes.

Nevertheless, IEU and IUS purposefully maintain separate, independent, governance bodies and each legal entity has its own CEO.

### **CDAC Network (Limited) (UK)**

Internews Europe continues to maintain its membership of the “Communicating with Disaster Affected Communities (CDAC) Network”.

### **Remuneration Policy and Salary Disclosures for Key Management Personnel**

The Trustee Board takes responsibility for the appointment and performance management of the Chief Executive Officer. This includes an annual review of the CEO’s pay and benefits which, in turn, is linked to a detailed and rigorously benchmarked organisational salary scale.

All salary bands are reviewed periodically, both for sector benchmarking and any inflationary increments deemed appropriate and affordable for the overall pay-scale. During annual benchmarking of the organisational salary scale, Internews Europe compares its pay bands for all positions to equivalent posts in the following areas:

- Domestic and international charities with a similar level of income.
- Other relevant international charities of any size; for example, others in the British Government’s Rapid Response Facility (RRF).
- Other charitable organisations working in the specific sectors of media, information and development, freedom

of expression and support to independent journalism; and

- Comparable salaries of Internews Network staff.

The Internews Alliance is among the two or three largest organisations working in the media, information, and development sub-sector. Given this scale and complexity, and the need to recruit and retain skilled staff with an unusual blend of experience in both media and international development, our salary scale is set in the middle of the upper quartile of our benchmarking results.

Details of salaries and benefits can be found in Note 6 to the financial statements.

### **Funds Held as Custodian Trustee**

During 2022 there were no funds held as custodian Trustee on behalf of others.

### **Statement Of Trustee’s Roles and Responsibilities**

The Trustees (who are also directors of Internews Europe for the purposes of company law) are responsible for preparing the Trustees’ report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees on 31 December 2022 was 13 (2021: 10). The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

## Auditors

Sayer Vincent LLP were re-appointed as the charitable company's auditors during the year.

Approved by the Trustees on 31 October 2023 and signed on their behalf by:

**Mark Hannam, Chair of Trustees**



## Opinion

We have audited the financial statements of Internews Europe (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2022 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 December 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Internews Europe's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## Other Information

The other information comprises the information included in the trustees' annual report, including the strategic report, other than the group financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements.
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report, including the strategic report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.
- Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities set out in the Trustees' annual report, the Trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine

is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## Capability of the audit in detecting irregularities

- In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:
  - We enquired of management and the finance and audit committee, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
    - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
    - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
    - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

31 October 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

## Internews Europe

Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Income from:</b>							
Donations and legacies	2	455,465	-	<b>455,465</b>	180,573	-	<b>180,573</b>
Charitable activities							
Democracy, Governance & Human Rights	3	1,582,668	13,482,299	<b>15,064,967</b>	833,601	10,741,436	<b>11,575,037</b>
Environment	3	204,059	1,990,605	<b>2,194,664</b>	56,940	886,036	<b>942,976</b>
Humanitarian	3	7,128	69,538	<b>76,666</b>	86,178	1,341,011	<b>1,427,189</b>
<b>Total income</b>		<b>2,249,320</b>	<b>15,542,442</b>	<b>17,791,762</b>	<b>1,157,292</b>	<b>12,968,483</b>	<b>14,125,775</b>
<b>Expenditure on:</b>							
Raising funds	4	410,817	-	<b>410,817</b>	323,266	-	<b>323,266</b>
Charitable activities							
Democracy, Governance & Human Rights	4	1,105,399	12,822,425	<b>13,927,824</b>	772,552	12,985,420	<b>13,757,972</b>
Environment	4	231,617	2,441,168	<b>2,672,785</b>	93,620	912,077	<b>1,005,697</b>
Humanitarian	4	11,303	45,566	<b>56,869</b>	127,771	2,428,311	<b>2,556,082</b>
<b>Total expenditure</b>		<b>1,759,136</b>	<b>15,309,159</b>	<b>17,068,295</b>	<b>1,317,209</b>	<b>16,325,808</b>	<b>17,643,017</b>
<b>Net income / (expenditure) for the year</b>	5	<b>490,184</b>	<b>233,283</b>	<b>723,467</b>	<b>(159,917)</b>	<b>(3,357,325)</b>	<b>(3,517,242)</b>
<b>Transfer between funds</b>		<b>(598,719)</b>	<b>598,719</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income / (expenditure) for the year and net movement in funds</b>		<b>(108,535)</b>	<b>832,002</b>	<b>723,467</b>	<b>(159,917)</b>	<b>(3,357,325)</b>	<b>(3,517,242)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward	15	174,034	5,892,572	<b>6,066,606</b>	333,951	9,249,897	<b>9,583,848</b>
<b>Total funds carried forward</b>		<b>65,499</b>	<b>6,724,574</b>	<b>6,790,073</b>	<b>174,034</b>	<b>5,892,572</b>	<b>6,066,606</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note financial statements.

As at 31 December 2022

	Note	The group 2022	2021	The charity 2022	2021
<b>Fixed assets:</b>					
Tangible assets	10	97,268	103,471	97,268	103,471
		<u>97,268</u>	<u>103,471</u>	<u>97,268</u>	<u>103,471</u>
<b>Current assets:</b>					
Debtors	11	3,030,397	2,167,173	3,136,734	2,228,310
Cash at bank and in hand		5,471,805	5,987,054	5,436,548	5,972,351
		<u>8,502,202</u>	<u>8,154,227</u>	<u>8,573,282</u>	<u>8,205,611</u>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	12	1,809,398	2,191,092	1,826,084	2,188,086
		<u>1,809,398</u>	<u>2,191,092</u>	<u>1,826,084</u>	<u>2,188,086</u>
<b>Net current assets</b>		<u>6,692,805</u>	<u>5,963,135</u>	<u>6,747,198</u>	<u>6,017,525</u>
<b>Total net assets</b>		<u><u>6,790,073</u></u>	<u><u>6,066,606</u></u>	<u><u>6,844,466</u></u>	<u><u>6,120,996</u></u>
<b>Funds:</b>					
Restricted income funds	15	6,724,574	5,892,572	6,724,574	5,932,005
Unrestricted income funds:					
General funds		65,499	174,034	119,892	188,991
		<u>65,499</u>	<u>174,034</u>	<u>119,892</u>	<u>188,991</u>
<b>Total funds</b>		<u><u>6,790,073</u></u>	<u><u>6,066,606</u></u>	<u><u>6,844,466</u></u>	<u><u>6,120,996</u></u>

Approved by the trustees on 31 October 2023 and signed on their behalf by

Mark Hannam  
Chair of Trustees



## Internews Europe

### Statement of cash flows

For the year ended 31 December 2022

	Note	2022 £	2021 £
Cash flows from operating activities	16	(478,338)	(1,992,800)
Cash flows from investing activities			
Purchase of tangible fixed assets		(36,911)	(109,305)
Change in cash and cash equivalents in the year		(515,249)	(2,102,105)
Cash and cash equivalents at the beginning of the year		5,987,054	8,089,159
Cash and cash equivalents at the end of the year		5,471,805	5,987,054

1 Accounting policies

a) Statutory information

Internews Europe is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address (and principal place of business), is Second Floor, 13-14 Angel Gate, London, EC1V 2PT. In 2018, Internews Europe initiated the process of acquiring effective control of the French Non-Profit Association Internews International (RNA no. W751139592, SIRET no. 425 132 347 000 21 APE 913). As of 15 November, 2017, Internews Europe had successfully registered a new entity in Ireland - Internews Media Development Company (A Company Limited by Guarantee) with registered Company number 615323. Under the new structure, Internews Europe remains the Parent Company, with Internews France and Ireland as Subsidiaries. As December 2018, there is a requirement to consolidate the reports of both Internews Europe and Internews International, as control of the latter was achieved in February 2018. Internews Media Development Company (registered in November 2017 in the Republic of Ireland), remained dormant in 2022.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiary **Internews International** on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

Internews Europe opened in 2022 with an Unrestricted Fund surplus of £174,035. The Charity's in-year deficit for 2022 resulted in a carried forward unrestricted surplus to 2023 of £65,499.

Internews Europe is developing a revised Revenue Strategy for the period 2024-25 with the purpose of increasing unrestricted funds, growing reserves and the diversification of funding remaining key priorities. No material uncertainties that may cause significant doubt about the ability of the charity to continue as a going concern have been identified by the Trustees. The Trustees consider it appropriate to prepare the accounts on the going concern basis. In the view of the trustees, there are no other material uncertainties and so they continue to consider IEU to be a going concern.

e) Income

Income is recognised in the statement of financial activities (SoFA) when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities. Income must only be recognised in the accounts of a charity when all of the following criteria are met.

- Entitlement – control over the rights or other access to the economic benefit has passed to the charity.
- Probability – it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity.
- Measurement – the monetary value or amount of the income can be measured reliably, and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102).

On receipt, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Expenditure on charitable activities includes the costs of delivering activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. The cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned to the charity's activities on a proportionate and consistent basis. Governance costs are the costs associated with the governance arrangements of the charity. These costs relate to constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

We have apportioned Support costs to the activities as follows:

Democracy and governance	82%
Environment	17%
Humanitarian	1%

j) Foreign currency transactions

Transactions in foreign currencies are translated at the **Oanda rates** prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate prevailing at the balance sheet date. Any gain or loss for the period is taken to the statement of financial activities.

## Notes to the financial statements

For the year ended 31 December 2022

## 1 Accounting policies (continued)

## k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

## l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Furniture and other equipment directly related to projects are fully expensed to such projects so as to reflect the full costs of implementation. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment and computers	3 years
Office furniture	5 years
Fixtures & fittings	Life of office lease

## m) Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Advanced payments to partners are recognised as prepayments until expenditure incurs.

## n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## o) Creditors

Creditors are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resource.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## p) Pensions

Internews Europe maintains a pension scheme where staff are auto-enrolled accordingly. Both Internews Europe and employees make contributions into the scheme in compliance with regulatory requirements.

## 2 Income from donations

	Unrestricted	Restricted	2022 Total	2021 Unrestricted	2021 Restricted	2021 Total
	£	£	£	£	£	£
Donations	455,465	-	455,465	104,279	-	104,279
Gifts/Services in kind	-	-	-	76,294	-	76,294
	455,465	-	455,465	180,573	-	180,573

The unrestricted donations represent monies received from individuals and foundations. Gifts/Services in-kind are in relation to pro-bono legal support on various tasks and assignments undertaken throughout the year.

## 3 Income from charitable activities

	Unrestricted	Restricted	2022 Total	2021 Unrestricted	2021 Restricted	2021 Total
	£	£	£	£	£	£
Sigrid Rausing Trust	200,000	-	200,000	-	-	-
European Commission	-	6,437,065	6,437,065	-	2,445,180	2,445,180
Department for International Development (UK)	-	-	-	-	421,441	421,441
BBC Global Service	-	10,000	10,000	-	190,000	190,000
Swedish International Development Cooperation Agency	-	4,606,439	4,606,439	-	6,392,302	6,392,302
Norwegian Agency for Development Cooperation	-	5,337	5,337	-	91,250	91,250
Foreign, Commonwealth and Development Office	-	397,789	397,789	-	300,738	300,738
Resource sharing agreements	1,382,668	-	1,382,668	690,285	-	690,285
KPMG Advisory Limited	-	-	-	-	(15,299)	(15,299)
Belgian Department for Foreign Affairs, Foreign Trade and Development Cooperation	-	206,606	206,606	-	-	-
Netherlands Ministry of Foreign Affairs (NMFA)	-	244,829	244,829	-	448,117	448,117
ACTED	-	237,552	237,552	-	44,061	44,061
Embassy of the Kingdom of the Netherlands	-	50,698	50,698	-	52,733	52,733
Swiss Ministry of Foreign Affairs	-	639,623	639,623	-	370,913	370,913
Internews Network	-	8,888	8,888	-	-	-
Open Society Foundation	-	175,850	175,850	143,316	-	143,316
Deutsche Gesellschaft für Internationale Zusammenarbeit	-	338,358	338,358	-	-	-
Search for Common Ground	-	123,264	123,264	-	-	-
<b>Sub-total for Democracy, Human Rights &amp; Governance</b>	<b>1,582,668</b>	<b>13,482,299</b>	<b>15,064,967</b>	<b>833,601</b>	<b>10,741,436</b>	<b>11,575,037</b>

## 3 Income from charitable activities (continued)

	Unrestricted £	Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Arcadia Fund	-	192,151	192,151	-	192,317	192,317
Swedish International Development Cooperation Agency	-	1,278,144	1,278,144	-	588,363	588,363
Calouste Gulbenkian Foundation	-	24,000	24,000	-	13,000	13,000
Resource sharing agreements	204,059	-	204,059	56,940	-	56,940
Swedish Postcode Lottery Foundation	-	92,319	92,319	-	83,556	83,556
The Commonwealth Foundation	-	16,000	16,000	-	8,800	8,800
Adessium Foundation	-	204,319	204,319	-	-	-
Robert Bosch Stiftung	-	82,864	82,864	-	-	-
OXFAM Novib (Netherlands)	-	51,915	51,915	-	-	-
European Climate Foundation	-	48,894	48,894	-	-	-
<b>Sub-total for Environment &amp; Economic Development</b>	<b>204,059</b>	<b>1,990,605</b>	<b>2,194,664</b>	<b>56,940</b>	<b>886,036</b>	<b>942,976</b>

	Unrestricted £	Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Resource sharing agreements	7,128	-	7,128	86,178	-	86,178
Communicating with Disaster Affected Communities Network	-	2,695	2,695	-	-	-
Netherlands Ministry of Foreign Affairs (NMFA)	-	-	-	-	40,659	40,659
Swedish International Development Corporation Agency (SIDA)	-	-	-	-	1,033,623	1,033,623
World Health Organisation	-	-	-	-	37,040	37,040
UNHCR	-	46,751	46,751	-	-	-
FCDO - IPPF	-	-	-	-	173,826	173,826
ECHO - BBC Media Action	-	-	-	-	45,863	45,863
Mercury Phoenix Trust	-	20,092	20,092	-	10,000	10,000
<b>Sub-total for Humanitarian &amp; Health</b>	<b>7,128</b>	<b>69,538</b>	<b>76,666</b>	<b>86,178</b>	<b>1,341,011</b>	<b>1,427,189</b>
<b>Total income from charitable activities</b>	<b>2,249,320</b>	<b>15,542,442</b>	<b>17,791,762</b>	<b>1,157,292</b>	<b>12,968,483</b>	<b>14,125,775</b>

The income from the grants shown above have been aggregated by charitable activity which have been described in note 15 to the financial statements.

\* Negative income balances relate primarily to forex adjustments on actual income received and unspent funds payable back to donors.

## 4 Analysis of expenditure (Current year)

	Charitable activities						2022	Total	2021	Total
	Cost of raising funds	Democracy, Governance & Human Rights	Environment/Economic Development	Humanitarian/Health	Governance	Support costs				
	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 6)	319,264	5,399,304	1,131,328	41,190	-	1,114,259	8,005,346		7,426,522	
Program delivery costs	1,785	6,615,325	925,432	2,696	-	(455,318)	7,089,920		8,444,205	
Rent	-	143,874	29,699	9	-	142,303	315,884		313,302	
Office costs	43,651	25,752	12,376	6	-	120,016	201,802		260,919	
Utilities	-	6,557	278	5	-	64	6,905		12,912	
IT and communications	620	41,197	4,066	1	-	56,467	102,350		190,516	
Development costs	-	6,478	36,287	786	-	(14,854)	28,697		2,823	
Finance Cost	28	(91,393)	(27,082)	(3,881)	-	214,581	92,253		338,062	
Legal and Professional fees	-	130,253	22,071	-	30,624	36,412	219,360		346,176	
Depreciation and gains/losses on disposals	284	369	-	-	-	42,459	43,113		53,612	
Travel costs	45,184	544,709	306,714	4,754	-	61,304	962,665		253,959	
	<b>410,817</b>	<b>12,822,425</b>	<b>2,441,168</b>	<b>45,566</b>	<b>30,624</b>	<b>1,317,693</b>	<b>17,068,295</b>		<b>17,643,017</b>	
Support and governance costs	-	1,105,399	231,617	11,303	(30,624)	(1,317,693)	-		-	
<b>Total expenditure 2022</b>	<b>410,817</b>	<b>13,927,824</b>	<b>2,672,785</b>	<b>56,869</b>	<b>-</b>	<b>-</b>	<b>17,068,295</b>		<b>-</b>	
<b>Total expenditure 2021</b>	<b>323,266</b>	<b>13,757,972</b>	<b>1,005,697</b>	<b>2,556,082</b>	<b>-</b>	<b>-</b>			<b>17,643,017</b>	

Note:

Negative expenditure in finance costs represents a correction to recognise forex movements in support costs as they cannot be charged to projects.

Program delivery costs shows negative costs allocated to support due to corrections to partner payments for the current and previous years.

## 4 Analysis of expenditure (Current year)

	Cost of raising funds £	Charitable activities				Governance costs £	Support costs £	2021	Total £
		Democracy, Governance & Human Rights £	Environment £	Humanitarian £					
Staff costs (Note 6)	294,396	4,627,253	560,742	765,295	-	-	1,178,836	7,426,522	
Project delivery costs	4,130	6,556,654	183,690	1,348,894	-	-	350,837	8,444,205	
Rent	-	146,441	15,138	85,175	-	-	66,548	313,302	
Office costs	3,922	158,589	2,830	8,611	-	-	86,976	260,928	
Utilities	-	12,900	-	12	-	-	-	12,912	
IT and communications	129	113,805	2,902	6,283	-	-	67,397	190,516	
Development costs	535	-	2,000	-	-	-	288	2,823	
Finance costs	652	248,947	54,219	27,101	-	-	7,143	338,062	
Legal and Professional fees	13,104	141,709	223	1,987	31,084	-	158,069	346,176	
Depreciation and gains/losses on disposals	-	-	-	-	-	-	53,612	53,612	
Travel costs	6,398	221,351	6,060	8,187	-	-	11,963	253,959	
	323,266	12,227,649	827,804	2,251,545	31,084	-	1,981,669	17,643,017	
Support and governance costs	-	1,530,323	177,893	304,537	(31,084)	-	(1,981,669)	-	
<b>Total expenditure 2021</b>	<b>323,266</b>	<b>13,757,972</b>	<b>1,005,697</b>	<b>2,556,082</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,643,017</b>	



Notes to the financial statements

For the year ended 31 December 2022

**5 Net income/(expenditure) for the year**

This is stated after charging / (crediting):

	2022 £	2021 £
Depreciation	43,113	28,312
Losses on disposals of tangible fixed assets	-	25,297
Operating lease rentals:		
Property	61,600	61,600
Auditors' remuneration (net of VAT) :		
Audit UK ( Statutory Audit)	28,680	21,700
Other services - donor audits	138,241	59,000
Other services - donor audits non-SV	8,880	-
Foreign exchange gains	30,009	274,919

The reduction in forex gains is due to the correction to recognise forex movements in support costs as they cannot be charged to projects.

**6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	2,800,886	2,112,735
Social security costs	333,125	233,254
Employer's contribution to defined contribution pension schemes	126,843	95,624
Project staff - Internews & other direct contracted staff**	4,524,164	4,795,320
Redundancy and termination costs	22,311	4,227
Total emoluments paid to staff were:	7,807,330	7,241,160
Other human resources costs	198,016	185,362
<b>Total staff costs</b>	<b>8,005,346</b>	<b>7,426,522</b>

\*\*The Salaries of staff of Internews International (Paris) amounted to £483,872 (2021: £370,465)

The following number of employees received employee benefits (excluding employer pension costs) during the year between:

	2022 No.	2021 No.
£60,000 - £69,999	4	2
£70,000 - £79,999	2	1
£80,000 - £89,999	2	3
£90,000 - £99,999	-	-
£100,000 - £109,000	-	-
£110,000 - £119,999	-	1
	8	7

The total employee benefits of the key management personnel were £696,202 (2021: £522,726).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £8,402 (2021: £nil) incurred by three (2021: nil) members relating to attendance at meetings of the trustees.

## 7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022 No.	2021 No.
Charitable Expenditure	44	36
Support & Governance	9	7
Raising Funds	5	5
	<u>59</u>	<u>48</u>

Staff of Internews Network, other contractors and local staff working on Internews Europe's projects were 368 (December 2021: 280). Total staff engaged on Internews Europe's projects by the staff of Internews Network are estimated at 107 (2021: 152)

## 8 Related party transactions

Internews Europe maintains a formal 'Strategic Alliance' with Internews Network; a US based non-profit organisation which was the first media development organisation to bear the Internews name and brand. A Memorandum of Understanding to firmly establish a strategic alliance was signed by the boards of both entities in September 2014. Through this Memorandum of Understanding (MOU), Internews Network (IUS or Internews US) and Internews Europe (IEU) express their joint commitment and intent to form a Strategic Alliance which aims to create greater programme impact and public benefit than two separate organisations would be able to achieve on their own. The alliance approach is particularly intended to ensure seamless delivery of programmes through regional and country offices, and greater sharing and application of effective organisational learning. Nevertheless, IEU and IUS purposefully maintain separate governance bodies and each legal entity has its own CEO.

One of the trustees of Internews Network, David Hoffman, is on the board of both entities. Matt Chanoff is the Internews Network Board representative on the Board of Internews Europe. Ms. Meera Selva (CEO of Internews Europe) is the Internews Europe Board representative on the Board of Internews Network. The IEU Chief Executive Officer (Ms. Meera Selva), Head of Grants and Contracts (Denis Kovalenko) and the company's Treasurer (Mary Trussell), are on the board of Internews International, based in Paris.

At the end-of the financial year 31.12.22 IEU had a net debtor balance with IUS of £1,067,143 (2021: £576,134 ) All transactions were at an arm's length basis. Internews Europe's subsidiary, Internews International also owed a net total of £126,357 (2021: £68,367) as of the same date. Internews Europe, continued its representation on the Board of Trustees of CDAC (Communication in Disaster Affected Communities) during the year.

Donations amounting to £12,465 (cash and pledges) from trustees have been recognised during the year, (2021: £4,592). All were unrestricted. Internews Europe maintained its effective control of the French Non-Profit Association, Internews International (RNA no. W751139592, SIRET no. 425 132 347 000 13 APE 913). Internews Media Development, registered as a non-profit entity in Ireland by Internews Europe in 2017, remained dormant.

## 9 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Notes to the financial statements

For the year ended 31 December 2022

10 Tangible fixed assets

The group and charity

	Fixtures and fittings £	Office equipment & computers £	Office furniture £	Total £
<b>Cost</b>				
At the start of the year	59,353	75,366	25,590	<b>160,310</b>
Additions in the year	-	36,911	-	<b>36,911</b>
At the end of the year	59,353	112,277	25,590	<b>197,220</b>
<b>Depreciation</b>				
At the start of the year	8,904	43,670	4,265	<b>56,839</b>
Charge for the year	11,870	24,845	6,398	<b>43,113</b>
At the end of the year	20,774	68,515	10,663	<b>99,952</b>
<b>Net book value at end of the year</b>	<b>38,579</b>	<b>43,762</b>	<b>14,927</b>	<b>97,268</b>
At the start of the year	50,450	31,696	21,325	103,472

All of the above assets are used for charitable purposes.

11 Debtors

	The group		The charity	
	2022 £	2021 £	2022 £	2021 £
Accounts receivable	1,080,046	576,134	1,078,193	576,134
Programme advances	486,191	469,817	486,191	469,817
Other debtors	378,258	110,127	378,262	102,896
Balance due from subsidiary/other	-	-	126,357	68,367
Accrued income	1,028,917	987,248	1,028,917	987,248
Prepayments	56,985	23,847	38,814	23,848
	<b>3,030,397</b>	<b>2,167,173</b>	<b>3,136,734</b>	<b>2,228,310</b>

12 Creditors: amounts falling due within one year

	The group		The charity	
	2022 £	2021 £	2022 £	2021 £
Trade creditors	652,148	489,300	652,148	489,300
Taxation and social security	100,944	101,044	100,944	101,044
Other/Sundry creditors	192,915	19,994	209,601	19,994
Accruals	162,695	299,787	162,695	296,781
Deferred income (note 13)	700,695	1,280,967	700,695	1,280,967
	<b>1,809,398</b>	<b>2,191,092</b>	<b>1,826,084</b>	<b>2,188,086</b>

Notes to the financial statements

For the year ended 31 December 2022

13 Deferred income

Deferred Income shown, relates to pre-financed monies received, unspent and unearned as at the year end.

	The group		The charity	
	2022	2021	2022	2021
	£	£	£	£
Balance at the beginning of the year	1,280,967	-	1,280,967	-
Amount released to income in the year	(1,280,967)	-	(1,280,967)	-
Amount deferred in the year	700,695	1,280,967	700,695	1,280,967
Balance at the end of the year	700,695	1,280,967	700,695	1,280,967

14a Analysis of group net assets between funds (current year)

	General unrestricted	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	97,268	-	97,268
Net current assets	(31,769)	6,724,574	6,692,805
Net assets at the end of the year	65,499	6,724,574	6,790,073

14b Analysis of group net assets between funds (prior year)

	General unrestricted	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	103,471	-	103,471
Net current assets	70,563	5,892,572	5,963,135
Net assets at the end of the year	174,034	5,892,572	6,066,606

15a Movements in funds (current year) - Group

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
	£	£	£	£	£
<b>Restricted funds:</b>					
Democracy and Governance	3,402,139	13,482,299	12,822,425	1,535,993	5,598,006
Environment	1,807,170	1,990,605	2,441,168	(1,009,130)	347,477
Humanitarian	683,263	69,538	45,566	71,856	779,091
<b>Total restricted funds</b>	5,892,572	15,542,442	15,309,159	598,719	6,724,574
<b>Unrestricted funds:</b>					
General	174,034	2,249,320	1,759,136	(598,719)	65,499
<b>Total unrestricted funds</b>	174,034	2,249,320	1,759,136	(598,719)	65,499
<b>Total funds</b>	6,066,606	17,791,762	17,068,295	-	6,790,073

## 15b Movements in funds (prior year)

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
<b>Restricted funds:</b>					
Democracy and Governance	5,646,123	10,741,436	12,985,420	-	3,402,139
Environment	1,833,211	886,036	912,077	-	1,807,170
Humanitarian	1,770,563	1,341,011	2,428,311	-	683,263
<b>Total restricted funds</b>	<b>9,249,897</b>	<b>12,968,483</b>	<b>16,325,808</b>	<b>-</b>	<b>5,892,572</b>
<b>Unrestricted funds:</b>					
General	333,951	1,157,292	1,317,209	-	174,034
<b>Total unrestricted funds</b>	<b>333,951</b>	<b>1,157,292</b>	<b>1,317,209</b>	<b>-</b>	<b>174,034</b>
<b>Total funds</b>	<b>9,583,848</b>	<b>14,125,775</b>	<b>17,643,017</b>	<b>-</b>	<b>6,066,606</b>

## Purposes of restricted funds

## Democracy, Governance and Human Rights

## Democracy and Governance

Media serve a crucial watchdog function, providing citizens with the information they need to keep the public and private sectors accountable. In many countries, however, repressive legal environments inhibit the media's ability to play this role. Moreover, some journalists lack the skills to conduct the in-depth investigative reporting that is essential to accountability.

Internews has trained journalists in investigative reporting, produced television programming to encourage dialogue on corruption, and helped reform media laws, including expanding freedom of information rights.

**Human Rights** : Internews trains both professional and citizen journalists to analyse and report on human rights issues more effectively. We support independent media to preserve access to information and promote the monitoring of human rights violations.

**Conflict and Stabilisation** : Projects to support media, community mobilisation, and access to information with the aim of long-term efforts to build trust between governments and the governed and contribute to peace. Internews brings together journalists from diverse media outlets working in different languages to improve their professional standards of news reporting.

## Environment

**Environment**: The Earth Journalism Network (EJN) – established by Internews – creates networks of environmental journalists in countries where they don't exist, and builds their capacity where they do. Through training workshops and development of training materials, support for production and distribution, the provision of small grants, and creation of unique data mapping platforms, EJN works with journalists in developing countries to find innovative solutions to the world's most pressing environmental issues of today.

We support freedom of expression by helping to keep information flows open and connecting human rights defenders with their local media.

Our work also aims to reduce the potential for harm to journalists, writers and other civil society activists in countries where they are most at risk. We also build the independence and credibility of emerging information stakeholders, such as internet bloggers, to allow communities to trust in their most prolific sources of information.



Notes to the financial statements

For the year ended 31 December 2022

15b Movements in funds (prior year) Continued

**Humanitarian**

**Humanitarian:** In disasters people affected by the unfolding tragedy need more than physical necessities: they also have an urgent need for information. From earthquakes to armed conflicts, survival can depend on knowing the answers to questions such as: is it safe to go back home? Should I stay with my family or go elsewhere for help? What is the extent of the damage? Where can I get clean water and food? What are the symptoms of cholera? Where is the nearest health facility? Internews addresses these questions with a range of ongoing information services.

The CDAC secretariat hosted by IEU, builds the capacity of members to respond to humanitarian disasters, and builds the emergency roster of skilled and experience communication experts.

**Transfers between funds**

Transfers between funds relate to three main issues:

- Restricted funds had been misallocated between themes in the prior year's accounts. Therefore these have been reclassified via transfers in
- Restricted funds included deficit funds that have been carried forward for a number of years. It is now clear that there is no expectation that further funding will be received to cover these so funds have been transferred from unrestricted to bring these to nil.
- A full review of restricted fund balances was also carried out to ensure any old balances relating to closed projects have been brought to nil. Transfers were also made for these.

16 Reconciliation of net income to net cash flow from operating activities

	2022	2021
		£
<b>Net movements in funds for the reporting period (as per the statement of financial activities)</b>	<b>723,467</b>	(3,517,242)
Depreciation charges	43,113	28,312
Losses on disposals of tangible fixed assets	-	25,297
(Increase)/decrease in debtors	(863,224)	(112,560)
Increase in creditors	(381,694)	1,583,393
<b>Net cash (used in)/provided by operating activities</b>	<b>(478,338)</b>	(1,992,800)

17 Operating lease commitments

	Property		Equipment	
	2022	2021	2022	2021
	£	£	£	£
In one year	61,600	61,600	1,181	1,464
One to five years	141,167	205,000	2,953	5,670
	<b>202,767</b>	<b>266,600</b>	<b>4,134</b>	<b>7,133</b>

18 Capital commitments

At the balance sheet date, the charity had no capital commitments (2021: £nil).

19 Contingent assets or liabilities

At the balance sheet date the charity had no contingent assets or contingent liabilities.

20 Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10

## Internews Europe

### Notes to the financial statements

#### For the year ended 31 December 2022

#### 21 Subsidiary undertaking

The charitable company maintains effective control over Internews International, a company registered in France. The company number is 425 132 347 00013 (Numero Siret) and charity (Association) number is RNA W751139592 . The registered office address is 21 bis rue du Simplon, 75018 Paris

The subsidiary is used for charitable activities in Europe. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are gift aided to the charitable company.

The Internews Europe's Chief Executive Officer, head of Grants and Contract, Internews Europe's Treasurer (Trustee) and Internews Network's Chief Operating Officer, currently constitute the directors of the subsidiary.

#### 21 Subsidiary undertaking (continued)

A summary of the results of the subsidiary is shown below:

	2022 £	2021 £
Turnover	783,020	501,018
Administrative expenses	(838,371)	(524,267)
(Deficit) for the financial year	(55,351)	(23,249)
(Loss) on ordinary activities	(55,351)	(23,249)
<b>Reserves</b>		
Brought forward	(54,390)	(32,947)
Exchange Adjustment	-	1,806
(Deficit) for the year	(55,351)	(23,249)
	(109,741)	(54,390)
The aggregate of the assets, liabilities and funds was:		
Assets	55,282	65,966
Liabilities	(165,023)	(120,356)
Total funds	(109,741)	(54,390)

During the year, Internews Europe's net costs incurred on behalf of Internews International were **£126,357 (2021: £68,367)**. These costs were stated on the Charity's balance sheet (Intercompany account) - see note 11.

#### 22 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2022 £	2021 £
Gross income	17,791,762	14,086,148
Result for the year	(268,329)	(3,495,799)