



IMPUNITY WATCH
FOUNDATION

ANNUAL FINANCIAL REPORT 2021

impunity 
watch

ter identificatie

VAN REE ACCOUNTANTS

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Director's report

Introduction

The year 2021 has continued to pose serious challenges to overcoming impunity for serious human rights violations and abuses all over the world. In this context, supporting grassroots movements is becoming ever more important to create systems where justice is the norm.

As the world continued to grapple with Covid-19 and other crises, we saw inequalities widen, social justice undermined and hard-won rights [reversed](#). Overcoming impunity has taken a backseat. We saw a retreat to promoting partisan, sovereignty interests often driven by economic and security interests of states or interest groups/actors. With states looking more and more inwards, Western priorities have been shifting towards funding social projects in countries seen as 'threats' for migration, rather than focusing on social justice and preventing crises from happening in the first place.

Furthermore, the pandemic was [used](#) as a pretext to cut back on human rights and shrink the space for civil society action. Authorities in some countries deployed brutal security responses to not only impose lockdown measures but to crush dissent and persecute critics. Speaking out against impunity became more dangerous, with rights defenders, independent journalists and lawyers persecuted and silenced. In addition, pandemic restrictions have made it physically more challenging for civil society to come together across national boundaries, and to make their demands heard on the global arena.

Meanwhile, international mechanisms such as the UN have been [failing](#) to address today's major crises, with short-term security interests prioritised over building more fair and inclusive political and economic systems that allow peace, justice and the rule of law to prevail.

Worryingly, militarisation also increased in most countries in 2021. Militarisation and conflict lead to the promotion of militarised masculinities, where military action is seen as the solution to problems, key factors that also reinforce gender-based violence. An example is Afghanistan, where decades of Western intervention did little to tackle the root causes of violence and militarised masculinities. As such, the Taliban's rapid takeover after the rushed exit of the US and its allies accelerated the country's human rights catastrophe, with devastating effects, especially for women and girls. The dramatic events surrounding Afghanistan also put seriously into question the credibility of the current liberal approach to peace and prosperity, with possible long-term negative consequences for the fight against impunity.

Against this backdrop, unprecedented mass protests around the world - from Cuba to Lebanon - reflect the frustration that powerful elites are obtuse to the suffering of ordinary citizens, especially the marginalised and disenfranchised groups they benefit from with impunity.

Amidst these frustrations, we have seen civil resistance movements calling for social justice, inclusion and tackling the root causes of impunity. In Myanmar, the coup of February 2021, despite repressions, led people to [unite](#) in their resistance to ethnic nationalism and the military's atrocities against non-Burmese ethnic people. In Belarus, we have seen calls for dignity, individual rights and freedom of expression [replace](#) quiet acceptance of the status quo. And in Iraq, the youth-led Tishreen protest movement made important [gains](#) in the south of the country and forced electoral reform (read more below in *Iraq*).

These movements inspire hope even in the most adverse conditions, as they courageously promote new social models based on inclusivity and solidarity.



To overcome impunity, such victims and grassroots voices must be heard and taken into account. However, there is still a huge disconnect between dominant policy approaches to justice and what victims need. In the time ahead, Impunity Watch will reinvigorate victim-centered approaches. We will bolster efforts to support the strengthening of activist movements and coalitions that can demand long-term, structural change in policy arenas at the local and international level. We will also link movements together and enable global exchanges to strengthen the global victim movement.

An example is our support to the creation and work of the [International Network of Victims and Survivors for Serious Human Rights Violations](#) (INOVAS). This global network was set up by leaders of victim organisations from different parts of the world to fill an important gap, especially at the international level. Their goal for the next few years is to connect victims to decision-making processes on policy, political intervention and funding on topics that affect them. They also aim to support the fight against impunity of victims movements around the world through solidarity and global exchange.

Two years of the pandemic have resulted in a sense of disconnect between grassroots movements at the local and global levels. At the same time, we see the powerful impact of these levels coming together. As restrictions lift, pursuing new and strengthening existing partnerships, constructive engagement around justice and accountability and increased connectivity between victim movements will enhance victim representation in policymaking processes and invigorate the fight against impunity. Major challenges are on the horizon with war coming back to different parts of this world, penetrating all dimensions of our global order and coexistence. The best guide in a world of disorder will be to stand by all victims, in solidarity and with compassion.

OUR COMPARATIVE APPROACH

Impunity Watch played a key role in strengthening the global voice of victims through building an international movement of victims and creating an alliance of victim organisations, using comparative research, and building broad and diverse partnerships as a basis for our international advocacy work.

Comparative research

Our comparative research aims to define the practices that work best for victims in different settings, and how informal approaches to transitional justice open the window for participation in formal mechanisms.

Impunity Watch has been working with teams in Colombia, the DRC, Guatemala, Indonesia, Syria and Tunisia, to conduct in-depth qualitative research on survivor and victim participation in informal spaces before, during, and in the absence of transitional justice processes.

Each country's researchers, in partnership with IW, are using the results of this research to create tools for advocacy for justice that are more responsive to the needs and expectations of survivors and affected communities.

The full results of the research will be published in April 2022.

Partnerships

Regional and international partnerships can help strengthen and multiply the impact of grassroots justice initiatives. Connecting locally led processes to regional and international policy processes creates opportunities for exchange and learning and generates greater solidarity for fights against impunity on the ground. Such partnerships are becoming more and more important for Impunity Watch as an organisation that works to promote change at the intersection between the local and global.



In December 2021, victims and survivors from 10 countries launched the [International Network of Victims and Survivors for Serious Human Rights Violations](#) (INOVAS), supported by Impunity Watch. The network provides a common platform for the members to share experiences, strategies and learning, and help them feel they are part of a global community with a strong voice. In 2021, we worked with the 11 founding members to develop an engagement strategy and to register the network as an association in The Hague, as well as developing their website and outreach materials in four languages.

The global [launch event](#) brought together government officials and international organisations to advocate for victim-led approaches to justice. The founding members also established hubs of local victims' groups and authorities in DRC and Nepal. INOVAS has demonstrated its solidarity with victims movements by issuing statements in support of Palestinian grassroots in [combatting](#) Cheikh Jarrah evictions and the [protest movement](#) in Colombia demanding social justice. These efforts are giving a collective voice to victims and are brokering their representation in multilateral policy discussions on issues that affect them. They are changing the perception of victims as passive and weak, with key international actors, including the UN OHCHR, showing an interest.

In 2021, we also formalised our partnership with the [Center for the Study of Violence and Reconciliation \(CSV\)](#), a South African organisation regarded as the foremost civil society actor on African Union Transitional Justice Policy (AUTJP).

At present, engagement between grassroots/victims' communities and the AU on issues of transitional justice is limited; grassroots expertise - especially among youth and women - is also underexplored. Together with CSV, we developed an AU advocacy strategy to focus on three key issues: the participation of African youth, especially girls in policymaking; gender and masculinities; and trauma healing and psychosocial support (MHPSS). All areas that need to be part of a continental strategy to overcome impunity in order to build sustainable peace.

We also conducted extensive [research](#) based on interviews with young people in Burundi, the DRC, Mali and South Sudan, to guide the policymakers on how youth can be involved in transitional justice policy development.

Through such joint initiatives, we aim to bridge the gap between communities affected by violence and African policymakers, a gap that has contributed to entrenching impunity and undermining, in the long-run, efforts to build sustainable peace. By influencing policy from the 'bottom up' and holding states accountable on transitional justice, we can build more equal and just societies free from violence and impunity.

International advocacy

Without the meaningful engagement of victims in regional and international policymaking processes, international actors and elites are often the ones deciding how victims participate in transitional justice mechanisms, according to their ideas and interests.

Through our comparative research and partnerships, we strengthen our international lobby work to ensure policies support meaningful access to justice and representation of the needs and aspirations of those most left behind.

This work contributes to the SDGs (in particular SDG16+ for peaceful and justice societies where access to justice is provided and institutions are inclusive and accountable), but equally to international policy making and action around accountability and transitional justice.



OUR CONTEXTS

Africa

Burundi

Six years on from the country's most recent political crisis, 2021 saw significant political developments in Burundi. As President Evariste Ndayishimiye marked his first full year in office, ostensible progress in good governance and human rights benchmarks led to relations between the government and the donor community improving substantially.

By the end of the year, the US lifted its individual sanctions imposed after 2015, the EU was engaged in discussions on the lifting of Article 96 measures, and the Commission of Inquiry set up in 2016 by the UN Human Rights Council to investigate human rights violations saw its mandate ended by an EU-led resolution. And yet, the mechanism agreed to replace the Commission - a Special Rapporteur - was immediately rejected by the government. In its final report, the Commission painted a worrying picture of ongoing abuses and a complete absence of structural change, claims which have been subsequently echoed by human rights organisations.

As in previous years, the country's Truth and Reconciliation Commission continued to face allegations of bias due its exhumations policy focusing exclusively on a single period of the country's history - the massacre of Hutus in 1972 - rather than massacres of Tutsis in other periods.

This continuing politicisation of past violence and the lack of political will to overcome impunity makes it difficult to engage with the government and state institutions on the national level. Therefore, our work has currently shifted to laying the foundation for change by working with communities and those most left behind, especially women, and strengthening informal mechanisms to counter divisive and exclusive narratives that promote a 'us v. them' logic that feeds violence and undermines non-recurrence.

Counteracting the politicisation of past violence has been at the core of our strategy in Burundi. We stepped this up in 2021 by designing bespoke tools and methodologies used by our partners and our staff to organise more than 150 intergenerational dialogues among 4,500 youth, women, and men. These dialogues create safe spaces for victims and the wider community to discuss the past and establish informal justice initiatives that are tackling animosities and helping to prevent further violence.

Examples include the initiation of a community memorial site, the construction of houses and bridges as symbolic gestures of the end of animosities between groups, and an initiative by communities in Cibitoke to write the history of a former child soldier, developing a graphic novel to educate future generations about the risks of manipulation.

The latter initiative benefited from the support of community-based civil society organisations (CSOs) with whom we worked as part of a broader strategy to build networks of civil society actors promoting community engagement in dealing with the past. CSOs participated in trainings to increase their transitional justice knowledge, build skills to enhance victim participation, providing access to our tools. As a result, we are seeing CSOs developing strategies to put their skills into practice.

We also used the media to promote more nuanced transitional justice reporting, as well as raising public awareness of subjects such as violent masculinities. More than 130 radio programmes, articles, and online content were produced, and were used to animate public debates such as an EU-sponsored event and campaign organised to launch the [16 Days of activism against gender-based violence](#) in Burundi.



Throughout 2021, we also scaled-up our policy engagements with authorities at multiple levels, creating space for youth and women to advocate for common policy agendas and to advance democratic dialogue across Burundi. In one project, a group of 30 youth and 30 women trained in different transitional justice and rule of law themes animated over 190 community discussions from which key priorities were distilled. These community priorities were put forward to local, provincial, and national authorities in a series of [policy forums](#) - all led by women and youth.

Nationally, the forums resulted in policy commitments, including reforms to advance more substantive participation of women in political decision-making and to promote more equal access to education for girls. At the provincial level, tangible progress resulting from this strategy includes a provincial governor who, having participated in a forum in which internal displacement and land access were among the key issues raised, later took action to organise meetings between opposing communities to begin finding solutions to a decades-old problem.

DRC

In the DRC, redress for victims of the country's myriad conflicts remains elusive, with violence and instability still a daily reality in the country's eastern provinces. A [UN report](#) on abuses in the provinces of North Kivu and Ituri found that violations by the Congolese security forces and armed groups posed an ongoing threat to the local population. The report noted that transitional justice is the only way to unblock the cycle of violence by addressing impunity, providing justice for victims, and guaranteeing the non-recurrence of violence.

Due to the very complex situation in North Kivu and Ituri and the overall lack of political will and capacity to pursue justice, victims and civil society groups have more trust in informal justice methods. These methods can better address their needs and help change the social conditions which put marginalised communities at risk. In addition to supporting individual victims, they can also provide a model for justice that roots in the communities where victims and perpetrators live, creating social conditions that reduce the chances of violence from recurring. Strong informal processes can also help to create a culture of fighting impunity from the bottom up that can help more societal processes of establishing formal transitional justice processes and make them more viable.

In 2021, we therefore continued our efforts to support victims and civil society to unify around a common agenda for transitional justice. In addition to supporting groups to develop a localised agenda on informal transitional justice mechanisms, we also contributed our research and community knowledge to an expert meeting organised in Kinshasa in January 2021. The aim was to coordinate efforts around a bottom-up produced collective national strategy for transitional justice in the DRC.

We likewise provided our expertise to other policy-related spaces, including a [podcast](#) examining the prospects for victim participation in the DRC's slated Truth and Reconciliation Commission. Similarly, we brought CSOs, national policymakers, African Union officials, and young people together to discuss research findings on the youth participation in transitional justice policy making in the country. The findings and recommendations form part of a comparative research project implemented in the DRC, Burundi, Mali, and South Sudan in partnership with the Centre for the Study of Violence and Reconciliation (CSVR).

Crucially, ongoing efforts to support our partners - Africa Reconciled, CCJT, RACIJ - continued and were complemented by the local [launch](#) of the International Network of Victims and Survivors of Serious Human Rights Abuses (INOVAS) in the DRC.

Tragically, INOVAS founding member, Congolese activist, and head of the organisation, Vulnerable Persons and Women in Action for Integrated Development (IPVFAD), Anne-Marie Buhoro, was brutally

killed at the beginning of 2022. As we launch this report, the trial of her accuser is in progress and IW is working with local civil society partners and INOVAS to support Anne-Marie's family.

Central America

Guatemala

In 2021, the situation of human rights and justice in Guatemala continued to deteriorate. The 'corrupt pact', or the alliance of corrupt politicians, businessmen and military in Guatemala, took control of the government, congress and all justice institutions, to end the legacy of the International Commission against Impunity in Guatemala (CICIG).

The corrupt pact has been stifling dissent and preventing independent justice operators from doing their jobs. The country's attorney general, Consuelo Porras, put in place by the pact, has played a key role in hollowing out Guatemala's judicial efforts to combat impunity by [falsely accusing](#) prosecutors of 'abuses'. This forced a total of three judges and 10 prosecutors to flee the country, including Constitutional Court magistrate Gloria Porras and anti-corruption prosecutor Juan Francisco Sandoval.

Meanwhile, the Congress reformed the NGO law to impede the work of civil society and close spaces for civic participation. Civil society organisations filed more than six appeals against these reforms, but they were rejected by the new Constitutional Court, allied to the Government and the corrupt pact.

In the field of transitional justice, the most important development was the capture of 12 former soldiers implicated in the Diario Militar case, on the forced disappearance of 183 people during the dictatorship of Mejía Victores between 1984 and 1985. As a result of these arrests, in October the attorney general removed the human rights prosecutor, Hilda Pineda, who requested the arrests. This also caused the Valor party, of the daughter of former dictator Ríos Montt, to present a new amnesty bill in Congress for all crimes committed during the armed conflict. Congress has still not discussed this new amnesty proposal, but in 2019 the Inter-American Court prohibited Guatemala from approving amnesties for crimes against humanity.

As part of our work, we supported the strengthening of the National Platform of Victims of the Armed Conflict, a coalition of more than 50 committees and local associations of victims from all over the country, through supporting their legal, political and media actions to defend the rights of victims. We offered the victims legal advice to file a lawsuit before the UN Human Rights Committee for gross human rights violations in 10 communities in Guatemala, and for the State's refusal to repair the damage. These efforts also help ensure the work of the UN is more responsive to victims' needs on the ground and therefore more effective. In addition, legal actions were filed in the Constitutional Court against the closure of the Secretariat for Peace and the ineffectiveness of the National Reparations Program.

With impunity in Guatemala getting worse and transitional justice achievements overruled, our support for building strong movements that have the ability to protect the gains made in transitional justice over the past decades has become increasingly important. Our support to movements like the National Platform of Victims seeks to contribute to strengthening their voice against impunity in Guatemala and internationally and push back against the overhaul of justice processes. At the same time, they are getting equipped to step up their role to achieve justice once the political situation changes, and new windows of opportunity arise. As such these movements have a key role to play not only in pushing back against the current overhaul of justice processes but also in strengthening Guatemalan society in the long run.



Strategic litigation is among the few areas where transitional justice work in Guatemala is still possible. Over the past decade it has proved to be a strategic tool to keep victims' call for justice on the public and political agenda. We therefore continued to support the case of sexual violence against Maya Achi women from Rabinal, the case of enforced disappearances in Santa Lucia Cotzumalguapa, and the case of Kaqchikel genocide in Chimaltenango. We offered legal advice to the victims, worked with the prosecutors in charge of the three cases, and accompanied the victims and witnesses. In addition, we accompanied the families of the victims of the Diario Militar case and are monitoring the process.

Gender-based violence continues to be a big problem that is rooted in the past. This is why strategic litigation cases like Maya Achi help promote awareness about these crimes and the devastating consequences they have on the lives of victims. Importantly, these cases help shift public opinion so women are no longer blamed - a key factor for prevention. This particular case saw women victims stand up courageously in court and speak to the media directly about the importance of seeking justice for what they suffered. As such they contributed to tackling general acceptance in society of gender-based violence, leading to justice both on an individual and broader level. The case proved that sexual violence was used as a weapon of war during the armed conflict, however so far only 'lower-level military' were convicted. The next step will be to connect these crimes to higher-level officials and show how gender-based violence was part of a broader state-endorsed policy seeking to subjugate the population to dictatorial rule. Taking into account the current backlash against any effort to address impunity, next steps will need to be thought through carefully as to not risk losing this tool in the fight against impunity as well.

To mark the 25th anniversary of the signing of the peace agreement, we carried out a [series of consultations with victim organisations](#) on compliance with the agreement and the demands of the victims. The results were presented at a [public event](#) on 15 December in Guatemala City, in which the Human Rights Ombudsman, the Swedish Ambassador and the representative of the Office of the High Commissioner for Human Rights in Guatemala participated. The president of the IACHR also sent a virtual message to the victims of the armed conflict.

With commitments from the peace accords now being undermined, it is more important than ever to continue monitoring the transitional justice process in Guatemala in order to alert the international community to developments. In this respect, in 2021 we launched our fifth monitoring report on transitional justice in Guatemala analysing the progress and obstacles of transitional justice processes over the last four years. We shared the report with officials, practitioners, victims' organisations and the general public and promoted public and political debate around its findings, including through online discussions and policy events. In addition, we participated in the fourth meeting of the Global Action Against Mass Atrocity Crimes (GAAMAC) network and presented a [comparative study on Colombia and Guatemala](#) on the prevention of sexual violence in post-conflict countries. Our participation in the network, which comprises states, civil society and academic institutions with the support of the UN, provides us with a unique opportunity to make our work known to high-level policy.

The Guatemala example shows that judicial independence is an essential factor in the fight against impunity. Without it, justice processes are undermined and those at the forefront of fighting impunity risk being criminalised and attacked. Promoting judicial independence has therefore become a core component of our work in Guatemala. In 2021 we have supported prosecutors and judges who are being persecuted for their anti-corruption work. We supported the prosecutor Juan Francisco Sandoval and three magistrates of the Constitutional Court who went into exile, and we organised [a lobby tour in Europe](#) with four former judges and prosecutors who are in exile: Claudia

Paz, Thelma Aldana, Gloria Porras and Juan Francisco Sandoval. This tour was important to draw the attention of European decision makers to the justice crisis in Guatemala, its the implications of the expansion of corruption and organised crime in the region and make a call for stronger EU action to counter developments.

Middle East and North Africa

Iraq

The year 2021 was dominated by elections of October, held early in a victory for the youth-led pro-reform Tishreen protest movement. The campaign period saw a series of assassinations, threats and smear campaigns - widely believed to be the work of paramilitary groups with a strong interest in maintaining the status quo - against Tishreen-linked figures, leading many pro-reform figures to boycott the elections. Against expectations, independents and emerging political parties linked to the Tishreen movement made gains at the expense of established political powers, giving a glimpse of hope for accountability, redress and much-needed reforms.

Meanwhile progress on accountability and redress for victims of the ISIS conflict was slow. The UN team investigating ISIS crimes continued its inquiries but with little visibility as to how the results would be used, and victims expressed frustration and fatigue.

Nonetheless the ground-breaking [conviction](#) in Germany of an ISIS member for genocide and crimes against humanity in November 2021, and the funeral ceremony in Kojo for Yazidi victims whose remains were identified from mass grave sites - a key demand of victims' families - the following month marked progress.

To ensure impunity is addressed holistically in Iraq, a country with a complex history and multiple layers of violence, Impunity Watch works with different groups that experience violence throughout its different phases. We focus on areas where we have expertise and can bring added value to addressing impunity.

In 2021 we invested in supporting victims, survivors and family members, as well as members of directly affected communities and their allies in civil society, to organise, strategise, and advocate for truth, justice and redress.

We also started supporting young people, who are the future of the country, with tools to strengthen their demands to end impunity. We supported a Tishreen-linked youth group, Think of Others, in southern Iraq to document malicious lawsuits being used as a silencing tactic against activists and their impact via a report and accompanying [policy brief](#), and to advocate for this under-documented issue to be addressed. As a result, the Iraqi High Judicial Council agreed to review the cases against a list of activists compiled by Think of Others as a first step to getting malicious and unsubstantiated lawsuits against them dropped.

In south Mosul we supported Leave Your Mark, a group representing the family members of people kidnapped by ISIS during their occupation of the area, to collect the demands of these family members and represent them to local decision makers in a series of meetings. These focused on the need to exhume mass grave sites and reform and streamline the sluggish and corrupt compensation mechanisms available to victims and survivors. Leave Your Mark also stirred debate and re-focused attention on the issue of the missing by placing banners about the topic at the entrance of the region's villages.

Gender is another key component for understanding the conflict in Iraq, and war crimes and impunity must be addressed with the impact on gender taken into account. To address the cross-cutting issue of the missing and disappeared in Iraq, which has been a recurring feature of the country's repeating cycles of conflict and repression, we supported a feminist, youth-led human rights organisation, Tulip for Women Human Rights Defenders, to submit five complaints to the UN Working Group on Enforced and Involuntary Disappearance and to advocate for the issue to be tackled meaningfully at the domestic level. The complaints covered victims from diverse geographical locations at the hands of various perpetrators, countering the tendency toward selective justice in Iraq.

Syria

The year 2021 witnessed a continuous reduction in large-scale hostilities in most parts of Syria. However, many Syrians continue to suffer from gross human rights violations, including arbitrary detention, enforced disappearance, killing under torture, and sexual abuses. In March 2021, the Commission of Inquiry (CoI) released a [report](#) marking a decade of conflict. The report highlighted the massive scale of detention, disappearance, and patterns of violations committed by the Syrian regime and other parties to the conflict.

Nonetheless, 2021 witnessed important developments in relation to justice and accountability marked by the growing attention to the detainees and disappeared in Syria. In March 2021, [Canada joined the Dutch government](#) seeking to hold the Syrian regime accountable for violation of the Convention Against Torture (CAT) and demanding justice for the victims of the regimes' horrific crimes.

The large Syrian diaspora has an important role to play in seeking justice for victims and survivors of the violence. Impunity Watch has been supporting organisations of Syrian families, victims and survivors abroad to help them build a collective voice in overcoming impunity. These include the Association of Detainees and the Missing in Sednaya Prison (ADMSP), the Ta'afi initiative, Families for Freedom, the Caesar Families Association, and the Coalition of Families of Persons Kidnapped by ISIS (Massar).

Syrian survivors have made great progress in their advocacy and have shown increased capability to use opportunities strategically. This has resulted in a joint [Truth and Justice Charter on the issue of Detention and Disappearance in Syria](#) and the development - with strong victims' participation- of a proposition for an international independent mechanism on the detained and disappeared. The Charter was launched in February 2021 in a public online event attended by international policymakers, government representatives, and civil society actors. The Charter represents the victims' independent voices and their own initiative, presenting a common vision and framework on the question of enforced disappearance and arbitrary detention in Syria.

In line with the Charter's vision, Impunity Watch supported its signatory organisations to commission a study on means to address the problem of disappeared in Syria in the medium term, even while a comprehensive peace agreement remains absent in Syria. The study [Humans not Numbers: The Case for an International Mechanism to Address the Detainees and Disappeared Crisis in Syria](#) was released on 25 May 2021 through an online public event. With their joint actions and advocacy, the victims' associations proved they are able to formulate their demands, advocate for their rights and suggest a concrete action to address the issue of detainees and the disappeared in Syria. Sustaining these efforts and making them more systemic will be important to yield concrete results in the search of missing persons.

In addition, we formed a strategic partnership with [Women Now for Development \(WND\)](#) - a feminist, women-lead, and rights-based organisation specialising in implementing programmes for Syrian women and adolescent girls. WND provides services in protection, empowerment, as well as



advocacy and (participatory) research programmes. Under the partnership, WND established a virtual and online safe space through which it was able to accompany 20 Syrian women survivors of structural violence in Lebanon, Turkey and Syria. These exchanges encouraged the women participants to discuss gender, justice, and human rights, as well as to develop ideas, and organise efforts around these topics. Financial and technical support was also given in support of six different grassroots initiatives in Lebanon and Turkey.

WND also supported the Families for Freedom movement to develop a guideline to provide psychosocial support for women who had experienced the trauma of loss in the Syrian context, specifically for women affiliated with the movement and those who advocate for the missing and forcibly disappeared persons inside Syria.

Impunity Watch continued to support the voices of the affected communities of Housing, Land and Property (HLP) rights violations. To this end, representatives of affected communities spoke in a side event on the margin of Brussels V in 2021 organised by Impunity Watch, PAX, and a Syrian civil society to raise awareness on the urgency of addressing HLP rights and promote it on the agenda of the UN, Member States, and the donor community. In addition, to deepen the understanding of realities faced by vulnerable groups, particularly those with a long history of suffering discrimination in property rights, IW, along with PAX worked on a report to highlight the HLP violations against Palestinians refugees in Syria. This will be published in the first quarter of 2022.

Tunisia

Despite all the progress made in the field of transitional justice since the Revolution, the process remains incomplete and fraught with challenges. The year 2021 saw the health crisis deepen with the spread of Covid-19, overshadowing political priorities and plunging Tunisia into perhaps the most complicated political predicament in recent memory.

On 25 July 2021, the 64th anniversary of Republic Day, President Kais Saied announced a state of emergency based on Article 80 of the constitution, dissolved the government and suspended permanently the Assembly of the Representatives of the People, stripping its members of parliamentary immunity while granting himself almost full executive power. The legislative power, as some competencies and prerogatives of the judicial power, are now vested in the president of the republic himself, who can henceforth promulgate legislative decrees and preside over prosecutions.

In this rather tense but blurred political context, several other measures have been taken to lay the foundation for what some consider as 'a new political order' that embraces the use of direct democracy by turning the pyramid of power upside down. On 13 December 2021, President Saied announced a roadmap for 2022, by holding online popular consultations on constitutional, electoral, and economic reforms that will then be submitted to a referendum in July 2022. Tunisians then will vote on a new constitution drafted from the results of the online survey and prepared by an expert committee selected by the president. And later, a parliamentary election is planned for 17 December 2022.

And yet, the Tunisian government failed to prepare a plan and work programmes to implement the recommendations published in the Truth and Dignity Commission final report within one year of its official publication. At this critical moment, the country has been repeatedly shocked by incidents of police brutality against protesters, activists, and politicians, showing the recurrence of old policing from the Ben Ali era. This is significant in the context where all mechanisms supporting the transitional justice process are blocked and the political context is marked by the absence of a clear roadmap, a lack of effective governance and incipient economic crisis.

These developments spur Impunity Watch to strengthen its action on accountability, to ensure human rights are respected and the transitional justice process preserved. We encouraged victims, civil society, and policymakers to take a more analytical and constructive, even reformist, view of the progress of the country's transitional justice process and to explore reforms, especially around criminal justice and accountability. An important component of the transitional justice process in Tunisia which has remained in deadlock for more than three years has been the creation of the Specialised Criminal Chambers to which the Truth and Dignity Commission's transferred at least 200 files. However, to date, not a single verdict on any of the files has been issued, marred by delays, slow trials and lack of arrest warrant enforcement.

Recent research by IW underscores the importance of improving the way the Chambers function and develop outreach and consultation strategies with victim groups and civil society on how to effectively implement criminal accountability. We undertook a series of consultations, creating avenues for discussion and exchange on the issues involved in this crisis. A participatory approach resulted in four papers on the blockage faced by these chambers and possible solutions to overcome them. Phase 1 of the project has drawn considerable attention from the participants, who requested a matrix of reforms, addressing each of the problems mentioned in the assessment putting the voice of victims at the centre. This matrix of reforms is addressed to official and non-state actors, in particular the media, national and international NGOs, international organisations and institutional donors.

Through accountability, we hope that victims' groups and civil society organisations (re)gain political momentum and societal support to revive the transitional justice process by helping victim groups advocate for their rights to justice and fair trials and seek to positively influence the reform of the accountability mechanism. This is an important step forward in Tunisia's efforts to seek justice and end impunity, by which victims will retake agency in order to oppose all the attempts to whitewash serious violations of human rights, economic crimes, and corruption.

On victim participation, we produced a [video](#) to promote our study on the participation of female victims in the transitional justice process in Tunisia. We collaborated with FAZA, a Tunisian audiovisual influencer platform, who conducted the interviews with two female activists as well as vox pop interviews. The video was disseminated on FAZA's platform and IW's website and social media pages, on the eleventh anniversary of the 2011 revolution, and got over 5,096 views on Instagram alone. In this video, Khira al-Moadab and Feryel Charfeddine, anti-Ben Ali activists and victims of authoritarianism, shared their lived experiences growing up in an authoritarian regime and how hard they had to fight to be heard and supported. Both activists shed light on some of the misunderstandings with regards to women's activism and engagement within the transitional justice process. All in all, they conveyed a positive message on the involvement of these women in effective and inclusive democratic transition.

FUNDRAISING

The year 2021 was somewhat unique for Impunity Watch as a number of important grants came to an end. This included our strategic partnership with the Dutch Ministry of Foreign Affairs (MFA) which contributes to core costs, our international comparative work on victim participation and access to justice, and programming in the Middle East and North Africa; two separate grants from the Swiss Federal Department of Foreign Affairs supporting our Syria and Guatemala programmes; EU funding with the Balkans Investigative Reporting Network (BIRN), and a grant from the Belgian Ministry of Foreign Affairs for our Burundi programme.

A proposal for the renewal of our strategic partnership with the Dutch MFA has been approved. The four-year programme involves a higher budget than the previous programme reflecting the ambition to deepen and expand our work under the previous strategic partnership with the MFA and will be



an important foundation for the financial sustainability of Impunity Watch. In addition, an approval from the Swiss FDFA for two years of funding for work to support judicial independence in Central America through our Guatemala office has been confirmed, and the Dutch regional mission based in Costa Rica has indicated interest in co-funding this initiative. A proposal to the Swiss FDFA for continuation of support for our work on Syria is also in progress. In Burundi, one new grant with the EU was signed. Funding was also secured from GIZ, the Dutch embassy in Bujumbura, and the Belgian Ministry of Foreign Affairs. A grant from GIZ was also secured in 2021 for work in Iraq. In addition, we are grateful to the continuous support of the Oak Foundation and the National Postcode Loterij. In 2022, we will focus on consolidating our current funding base by continuing to seek multi-year funding, as well as engaging with new donors with a particular focus on foundations. We will also work to strengthen organisational processes that provide a crucial basis for fundraising and good grant management. In addition to these priorities, we may also explore alternative opportunities for fundraising, namely to build on the success of the fundraising campaign we ran in 2020 in support of the Santa Lucía Cotzumalguapa case, for which we continue to receive donations.

EXPERIMENTATION AND LEARNING

In 2021, we used the topic of gender to promote internal learning at Impunity Watch. We interviewed different teams on the importance of taking a gender-transformative approach in overcoming impunity and developed a discussion paper on the issue. The process helped us come to a cohesive joint understanding on gender transformation, but importantly also promoted cross-learning across the organisation, even in times of Covid-19 restrictions. We plan to replicate this process with a focus on politically informed approaches to overcoming impunity.

We also started developing our next strategic plan (2022-2026). The new plan will seek to strengthen our organisation in sharpening our understanding of and bringing change to a global increase in impunity. While we could not come together because of restrictions, we conducted virtual interviews with and sent out questionnaires to our teams, partners and other strategic stakeholders and conducted hybrid meetings, ensuring inclusivity despite limitations.

Communications also became an increasing priority for us to make our work and messages more accessible to our key audiences and reach our goals. We have taken steps to be more vocal on issues of justice and impunity externally, stepping up our media relations work and investing in digital communications. We agreed to develop a new website and visual identity, sharpen our messages and narrative, and started exploring new communications tactics, such as podcasts.

As we experiment with these new tools, we aim to build our credibility, thought leadership and external profile on important topics relating to our mission.

BOARD

Our board members are:

- Brinton Lykes (chair)
- Brandon Hamber (treasurer and secretary)
- Andy Carl

Our Executive Director is Marlies Stappers.

REMUNERATION OF THE BOARD

Members of the Board participate on a voluntary basis. They receive no remuneration for their participation and they are partially reimbursed for out-of-pocket travel expenses to attend Board meetings.



REMUNERATION OF THE DIRECTOR

The Board has approved the remuneration policy, the outcome of the review of the director's salary and the amount of the other remuneration components. The policy is periodically updated. No changes have occurred since 2014. When determining its remuneration policy and fixing salaries, Impunity Watch complies with the Rules on the Remuneration of Directors of Good Causes (Regeling beloning directeuren van goededoelenorganisaties: www.goededoelennederland.nl). The Advisory Rules set a maximum norm for annual salaries based on criteria for the weight of the job, which the Board used to assess the director's position at Impunity Watch. This led to a BSD score of 440 points, indicating a maximum annual salary of € 125,011 (for 1 FTE for a full year). The relevant annual director's salary in 2021 for assessment against the maximum remuneration was € 112,021 which is well below the maximum. The amount and composition of the remuneration are disclosed in the financial statements in the notes to the statement of income and expenditure. Impunity Watch does not issue loans, advances or guarantees to the director.

GENERAL RESERVE

A reservation of resources is desirable for the continuity of the support given to the Impunity Watch goals. Impunity Watch has been granted with multi annual grants to finance their goals. Impunity Watch prefers a general reservation of at least € 200,000 to cover short-term risks and to ensure that Impunity Watch can continue to meet its moral and other obligations (25% of staff costs). Impunity Watch bases itself on the concept of sustainable relationships with its partners and with its staff. The size of the reserve is determined as a trade-off between the desirability of deploying as much as possible of our resources for our objectives and the need to maintain a healthy financial basis for the future.

BUDGET 2022

The 2022 Year Plan and budget have been approved by the board on January 13, 2022. A summary of the profit and loss account is as follows (in euros).

	Budget 2022	Budget 2021
INCOME		
Grants, fees and interest	5,415,000	4,856,000
	5,415,000	4,856,000
EXPENDITURE		
General management and fundraising	407,000	461,000
Guatemala programme	355,000	365,000
Burundi programme	1,840,000	1,095,000
International comparative, SDG, victim participation, gender transformative and communication	963,000	1,156,000
MENA programme	1,850,000	1,730,000
Western Balkans programme	-	59,000
	5,415,000	4,866,000
Result for the year	-	-10,000
Appropriation of the result		
From general reserve	-	-10,000
Total	-	-10,000



The major part of our income is based on multi-year contracts. The grants which are issued year by year do not lead to large fluctuations between years.

The Hague, March 31, 2022

Marlies Stappers
Executive Director Impunity Watch

Balance as at December 31, 2021

(in euros, after appropriation of result)

ASSETS	2021	2020
Fixed assets		
Tangible fixed assets	0	0
Current assets		
Receivables	631,855	700,355
Cash	<u>3,233,672</u>	<u>3,999,568</u>
	3,865,527	4,699,923
Total assets	<u>3,865,527</u>	<u>4,699,923</u>
EQUITY AND LIABILITIES		
Equity		
General reserve	188,281	162,074
Designated reserve	32,426	81,828
	<u>982,977</u>	
	1,203,684	243,902
Current liabilities		
Creditors	71,873	21,551
Taxes and social securities	26,131	16,733
Other liabilities	<u>2,563,839</u>	<u>4,417,737</u>
	2,661,843	4,456,021
Total equity and liabilities	<u>3,865,527</u>	<u>4,699,923</u>

Income and expenditure statement 2021

(in euros)

	<u>Actual 2021</u>	<u>Budget 2021</u>	<u>Actual 2020</u>
INCOME			
Grants	5,228,430	4,856,000	3,005,309
Others	42,947	-	97,336
	<u>5,271,377</u>	<u>4,856,000</u>	<u>3,102,645</u>
EXPENDITURE			
General management and fundraising	240,633	461,000	229,874
International comparative, SDG, victim participation, gender transformative and communication	703,345	1,156,000	-
Guatemala programme	366,956	365,000	370,203
Burundi programme	1,733,317	1,095,000	1,089,409
MENA programme	1,261,005	1,730,000	-
Western Balkans programme	6,339	59,000	-
Intervention 1: Research	-	-	388,129
Intervention 2: Knowledge sharing	-	-	658,082
Intervention 3: Lobby	-	-	273,068
	<u>4,311,595</u>	<u>4,866,500</u>	<u>3,008,765</u>
Result for the year	<u>959,782</u>	<u>-10,000</u>	<u>93,880</u>
Appropriation of the result			
General reserve	26,207	-10,000	12,052
Designated reserve St. Lucia	-49,402	-	81,828
Restricted fund NPL	982,977	-	-
Total	<u>959,782</u>	<u>-10,000</u>	<u>93,880</u>

Cash flow statement 2021

(in euros)

	2021	2020
Cash flow from operating activities		
Operating result	959,782	93,880
Depreciation		
Movements in operation capital:		
• receivables	73,107	-370,464
• current liabilities	-1,798,785	2,026,541
	-765,896	1,749,957
Cash flow from investment activities	-	-
Cash flow from financing activities	-	-
Movement in cash at banks	-765,896	1,749,957
Cash at banks		
As at January 1	3,999,568	2,249,611
As at December 31	3,233,672	3,999,568
Movement in cash at banks	-765,896	1,749,957

General notes to the accounts

GENERAL

The financial statements of Stichting Impunity Watch (statutory based in Utrecht) are prepared in accordance with the Guideline for annual reporting 640 “not-for-profit organisations” of the Dutch Accounting Standards Board.

Impunity Watch works from its head office in The Hague and two satellite offices in Burundi and Guatemala. The satellite offices aren’t separate legal entities, but the activities are administrated separately. The income and expenditures in the satellite offices are consolidated in the accounts of Impunity Watch. Local balance sheet item are presented in a netted way under current receivables.

FOREIGN CURRENCY

Assets and liabilities denominated in foreign currency are translated at the exchange rates prevailing on the balance sheet date. Transactions in foreign currency during the financial year are included in the financial statements at transaction rate. Resulting exchange differences are taken to the profit and loss account.

CHANGE IN CLASSIFICATION EXPENDITURES

The classification of the expenditures was changed in the 2021 budget. The division into General management and fundraising, Guatemala program and Burundi program remained unchanged. The classification according to the 3 intervention strategies (research, knowledge sharing, lobby) has been changed into International comparative, SDG, victim participation, gender transformative and



communication and Mena programme and Western Balkan Programme. The reason for this change is that this is more in line with the programmes and activities of Impunity Watch.

Accounting principles of valuation

GENERAL

Unless stated otherwise, assets and liabilities are, after initial recognition, measured at amortised costs on the basis of the effective interest method. Income and expenses are accounted for on annual basis. Profit is only included when realised on balance sheet date. Losses and risks originating before the end of the financial year are taken into account if they have become known before preparation of the financial statements. Multi-year grants to implementing partners are included for the full amount in the year of commitment as costs and obligations.

TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is based on the estimate useful life and calculated as a fixed percentage of cost, taking into account any residual value. Depreciation is provided from the date an asset comes into use.

RECEIVABLES

Receivables are, after initial recognition, measured at amortised costs on the basis of the effective interest method, less any provision for doubtful accounts. These provisions are determined by individual assessment of the receivables.

TAXATION

The annual accounts have been prepared under the assumption that the activities of Impunity Watch are exempt from corporate income tax.

Specific notes to the accounts

TANGIBLE FIXED ASSETS

A summary of the movements in tangible fixed assets is given below.

	Cars	Computers
<i>As at 1 January 2021</i>		
Cost	67,876	7,327
Investment subsidy	-67,876	-
Depreciation	-	7,327
Book value as at 1 January 2021	-	-
Depreciation (20% per year)	-	-
Movement	-	-
<i>As at 31 December 2021</i>		
Cost	67,876	7,327
Investment subsidy	-67,876	-
Depreciation	-	7,327
Book value as at 31 December 2021	-	-



CURRENT ASSETS

Other receivables

	2021	2020
Prepaid expenses	18,617	32,322
Burundi office	167,561	299,926
Guatemala office	19,211	
Grants to receive	401,382	353,366
Other receivables	25,084	14,741
	<u>631,855</u>	<u>700,355</u>

The prepaid expenses contain a deposit for the office rent of € 9,518 till the end of the rent agreement. All other receivables are due within one year.

CASH

	2021	2020
Cash in hands	1,191	1,191
Cash at banks	3,232,481	3,998,377
	<u>3,233,672</u>	<u>3,999,568</u>

The cash is free at disposal of the Foundation.

EQUITY

General reserve

	2021	2020
As at January 1	162,074	150,022
Appropriation of the result	26,207	12,052
As at December 31	<u>188,281</u>	<u>162,074</u>

Designated reserve St. Lucia

	2021	2020
As at January 1	81,828	0
Appropriation of the result	-49,402	81,828
As at December 31	<u>32,426</u>	<u>81,828</u>

In 2020, € 81,828 in donations was obtained from organizations and individuals for the Santa Lucia case. In 2021 € 49,402 was spent.

Restricted fund NPL

	2021	2020
As at January 1	0	0
Appropriation of the result	982,977	0
As at December 31	<u>982,977</u>	<u>0</u>



In 2021, € 1.000.000 was obtained from the National Postcode Lottery (NPL), € 17,023 was spent in 2021. The remainder will be spent in 2022 and 2023.

CURRENT LIABILITIES

Taxes and social securities

	2021	2020
Wage tax and social securities	26,131	16,733
	<u>26,131</u>	<u>16,733</u>

Other liabilities

	2021	2020
Accrued personnel expenses	47,547	39,742
Hypotax	145,002	116,892
Consultants	26,141	51,700
Sub-grants	380,324	465,179
Accrued expenses	78,342	122,340
Grants received to be spend next year	1,886,482	3,621,884
	<u>2,563,838</u>	<u>4,417,737</u>

The amount of hypotax contains an estimate of the tax payable on salaries of expats in Burundi for the years 2016-2019 for a total of € 90,340. If the hypotax is not retroactively imposed to 2016, that amount will accrue to Burundi in another way. It is expected that the calculated hypotax for 2020 and 2021 (€ 54,662) will lead to a payment to the tax authorities of Burundi.

CONTINGENT LIABILITIES

The office space in The Hague is rented as from January 2021. The annual rent obligation is € 38,072.

INCOME

Grants

The breakdown is as follows.

	Actual 2021	Budget 2021	Actual 2020
Pax	40,666	-	539,466
OxfamNovib	120,465	138,000	485,717
Private Foundation	40,404	256,000	33,004
OxfamIbis Denmark	35,535	-	398,693
Netherlands Ministry of Foreign Affairs	1,978,402	3,036,000	671,448
Belgium Ministry of Foreign Affairs	312,491	370,000	282,003
European Union	1,046,015	560,000	201,147
Redress	-	-	82,492
Swiss Ministry of Foreign Affairs	395,185	409,000	325,501
GiZ	223,340	-	-
National Postcode Lottery	1,000,000	-	-
Other fundraising	79,432	87,000	110,174
	<u>5,271,377</u>	<u>4,856,000</u>	<u>3,102,645</u>



In 2021, we have been able to secure new grant contracts which were not reflected in the approved budget of 2021 which explains the higher income in 2021. We have received a grant from the National Postcode Lottery, a new grant from the European Union, two grants from GiZ, one from the Ministry of Foreign Affairs the Netherlands and one from the Ministry of Foreign Affairs Belgium and one from United Nations Office of the High Commissioner on Human Rights.

We started 2021 with a level of optimism that with the development of vaccines against Covid-19, the emergency and disruption brought by the pandemic would largely be diminished. In our planning, we envisaged that travel and in-person activities could resume by the second half of the year. However, the emergence of the new variants, slow vaccination roll-out in Europe, renewed international travel restrictions and the deep injustice of global vaccine inequity has meant that the impact of the pandemic has persisted throughout 2021 as well as 2022.

The covid 19 situation was under constant review, both on a practical level as regards day to day implementation and politically and strategically to ensure our work remained relevant as the political landscape shifted in unforeseen ways due to the continued impact of the virus and measures to slow its spread. Most of the in-person meetings or travel where possible were moved online and international travel and in-person meetings took only place late in 2021. This of course impacted the level of expenditures in 2021.

The actual costs in 2021 for PAX and OxfamIbis are related to costs made in 2021 to be able to comply with the obligations in relation to the final reporting of these multi annual grants. These amounts were included in our donor reports in 2020.

At the end of 2018, work commenced within our partnership with the Netherlands Ministry of Foreign Affairs focusing on victim participation and SDG16 as well as enabling us to further expand our work in the MENA region. The actual expenditures for 2021 were lower than the budget due to the reporting requirements for processing partner contracts, the obligations for the entire subsidy period are included in the 2019 figures. In 2021, this resulted in a lower expenditure compared to the budget. In addition, lower expenditures can also be explained by the fact that we were not able to organize international physical meetings and we therefore incurred lower expenditures on travel and accommodation costs.

The actual expenditures on the private foundation is lower than expected because of the impact of the covid19 pandemic as staff exchanges all took place online. Spending of the grant will increase in 2022.

For more details, see the specification and breakdown of the project costs per donor on page 27.

GENERAL MANAGEMENT AND FUNDRAISING

	<u>Actual 2021</u>	<u>Budget 2021</u>	<u>Actual 2020</u>
Personnel	126,967	174,000	119,345
Institutional development	-	60,500	-
Running costs	113,666	226,500	110,529
	<u>240,633</u>	<u>461,000</u>	<u>229,874</u>

We had less expenditures on personnel costs, partly because of late recruitment. The expenditures on institutional development reduced to zero as in person meetings and international travel were not possible and meetings shifted online. These costs are included under running costs. One of the reasons why running costs are lower than budget is that management and backstopping travel were not possible in 2021 due to covid19.

INTERNATIONAL COMPARATIVE, SDG, VICTIM PARTICIPATION, GENDER TRANSFORMATIVE AND COMMUNICATION

	<u>Actual 2021</u>	<u>Budget 2021</u>	<u>Actual 2020</u>
Personnel & Consultants	500,436	602,000	-
Publications/ Communication	34,076	94,000	-
Knowledge sharing and exchange	21,917	120,000	-
Projects	112,764	183,000	-
Other costs	34,152	157,000	-
Total costs	<u>703,345</u>	<u>1,156,000</u>	<u>-</u>

The lower expenditures are caused by the continued impact of the covid19 pandemic. The 2021 budget was designed assuming that international travel and exchange meetings (physical meetings) could take place in the 2nd half of 2021. However, the emergence of the new variants and the slow vaccination roll out in Europe made it impossible to organize international travel and exchange meetings throughout most of the year. Our publications and communication materials were only disseminated in soft copy form and therefore we incurred lower costs.

GUATEMALA PROGRAMME

	<u>Actual 2021</u>	<u>Budget 2021</u>	<u>Actual 2020</u>
Personnel & Consultants	175,193	184,000	217,012
Research	60,553	36,000	44,461
Knowledge sharing / capacity building	62,200	70,000	30,740
Lobbying/advocacy	14,726	27,500	16,491
Running costs	54,284	47,500	56,478
Total costs	<u>366,956</u>	<u>365,000</u>	<u>365,182</u>

The expenditures in Guatemala are in line with the budget 2021. The circumstances allowed in-country activities. Because of covid19 the international lobby and advocacy activities took place online which explains the lower expenditures. This was complemented with more in-country documentation and research and explaining higher expenditures on the research line.

BURUNDI PROGRAMME

	<u>Actual 2021</u>	<u>Budget 2021</u>	<u>Actual 2020</u>
Personnel	311,700	295,500	312,398
Research	47,927	18,000	10,893
Knowledge sharing	9,068	5,500	57,770
Lobbying/advocacy	3,068	-	24,630
Projects	1,315,640	726,500	624,140
Running costs	45,894	49,500	64,600
Total costs	<u>1,733,317</u>	<u>1,095,000</u>	<u>1,094,431</u>

The expenditures in Burundi are higher than budgeted. The main reason is that we were able to secure a couple of new grant contracts in 2021, notably European Union, GiZ, Ministry of Foreign Affairs The Netherlands. The contract of MFA NL started as of 1 December but the other two earlier and both involve also sub-grants to partners which is explaining the higher amount on the projects line.



MENA PROGRAMME

	<u>Actual 2021</u>	<u>Budget 2021</u>	<u>Actual 2020</u>
Personnel & Consultants	496,646	527,000	-
Publications/ Communication	13,924	34,000	-
Knowledge sharing	54,365	131,000	-
Projects	586,942	784,000	-
Other costs	109,128	254,000	-
Total costs	<u>1,261,005</u>	<u>1,730,000</u>	<u>-</u>

The lower expenditures are caused by the continued impact of the covid19 pandemic. As explained, the 2021 budget was designed assuming that international travel and physical meetings could take place in the 2nd half of 2021. However, the emergence of the new variants and the slow vaccination role out in Europe made it impossible to organize international travel and exchange meetings throughout most of the year. Travel to Iraq was resumed as of September. However, we have only been able to organize international meetings, retreats with victim groups and advocacy meetings towards the end of November 2021. Until mid-November, most of the activities took place online.

WESTERN BALKANS PROGRAMME

	<u>Actual 2021</u>	<u>Budget 2021</u>	<u>Actual 2020</u>
Personnel	6,339	12,000	-
Projects	-	47,000	-
Other costs	-	-	-
Total costs	<u>6,339</u>	<u>59,000</u>	<u>-</u>

The continued impact of the covid19 pandemic made that we were not able to organize in person workshops and lobby meetings. The online launch of our publications was postponed to December 2021.

INTERVENTION 1: RESEARCH

	<u>Actual 2021</u>	<u>Budget 2021</u>	<u>Actual 2020</u>
Personnel	-	-	148,150
Consultants	-	-	181,289
Project costs	-	-	58,690
Total costs	<u>-</u>	<u>-</u>	<u>388,129</u>

INTERVENTION 2: KNOWLEDGE SHARING

	<u>Actual 2021</u>	<u>Budget 2021</u>	<u>Actual 2020</u>
Personnel	-	-	203,608
Consultants	-	-	116,600
Exchange and workshops	-	-	7,923
Project costs	-	-	329,951
Total costs	<u>-</u>	<u>-</u>	<u>658,082</u>



INTERVENTION 3: LOBBY

	Actual 2021	Budget 2021	Actual 2020
Personnel	-	-	133,754
Consultants	-	-	83,364
Exchange and workshops	-	-	32,727
Project costs	-	-	23,223
Total costs	-	-	273,068

SPECIFICATION AND BREAKDOWN OF COSTS BY CATEGORY

PERSONNEL EXPENSES THE NETHERLANDS

	Actual 2021	Budget 2021	Actual 2020
Gross salaries	553,417	477,000	442,377
Social premiums	89,234	84,000	69,104
Pension expenses	70,404	69,000	57,509
Other personnel expenses	58,974	65,000	54,455
	772,029	695,000	623,445

Employees

During the year 2021, Impunity Watch had an average number of employees, converted to full time equivalents of 8.9 (2020: 6.9).

Pension

Foundation Impunity Watch has a service agreement with Centraal Beheer / Achmea for a indexed average pay pension for her employees. Paid and to be paid premiums during 2021 has been charged to the profit and loss account of 2021. All premiums have been paid in time, to prevent the risk of additional responsibilities in case of the pension agreement.

Breakdown of costs by category

The costs of personnel expenses in the Netherlands can be broken down by category and for the purposes they are incurred as follows. With the expenses in the regions this adds up to the total costs of the intervention strategies.

	Actual 2021	Budget 2021	Actual 2020
General management and fundraising	126,967	133,000	119,345
International comparative, SDG, victim participation, gender transformative and communication	267,879	274,000	-
Guatemala programme	11,411	11,000	3,341
Burundi programme	42,024	33,000	15,249
MENA programme	317,409	238,000	-
Western Balkans programme	6,339	6,000	-
Intervention 1: Research	-	-	148,150
Intervention 2: Knowledge sharing	-	-	203,608
Intervention 3: Lobby	-	-	133,752
	772,029	695,000	623,445



For the MENA programme the actual expenditures are a bit higher than expected since an additional staff member was recruited to strengthen the team by allocating budget from consultant budget line.

Law salary senior executives of public and semi-public sector

As of January 1, 2013 the *Wet Normering bezoldiging topfunctionarissen publieke en semipublieke sector*, or WNT has been operative. The development cooperation remuneration maximum applicable to Impunity Watch is € 191,000 in 2021. This composition below has been prepared based on the applicable regulations.

Remuneration of the Director:	<u>Actual 2021</u>	<u>Actual 2020</u>
Period	Whole 2021	Whole 2020
Part-time percentage	100	100
Employment	Yes	Yes
Applicable remuneration maximum per year	191,000	189,000
Remuneration paid and taxable benefits (expenses)	94,105	89,471
Employers pension contribution	17,916	16,627
Total	<u>112,021</u>	<u>106,098</u>

No payments have been made for termination of employment with senior executives with or without employment. In addition to the above-mentioned senior executive, there are no other employees who have received a salary in 2021 in excess of the individually applicable threshold amount.

The members of the board receive no remuneration for their participation.

- Brinton Lykes (chair)
- Andy Carl (treasurer)
- Brandon Hamber (secretary)

APPROPRIATION OF RESULT

In anticipation of the coming Board Meeting's adoption of the financial statements 2021:

- the net result of € 26,207 has been added to the general reserve
- € 49,202 for the Santa Lucia project has been deducted from the designated reserve
- € 982,977 from the National Postcode Lottery has been added to the restricted fund.

SUBSEQUENT EVENTS

No important subsequent events took place.

SPECIFICATION AND BREAKDOWN OF PROJECT COSTS 2021

The breakdown of the spending of the grants per donor is as follows.

	MFA BE	MFA	Oxfam	Private	EU	Swiss	GiZ	NPL	Other	Total
Balance to spend 2020	325,861	2,676,476	72,051	131,047	291,282	100,000			25,167	3,621,884
Balance to receive 2020										
Transfers 2021	639,999	0	0	0	515,065	339,808	270,823	1,000,000	397,152	3,162,847
Available	965,860	2,676,476	72,051	131,047	806,347	439,808	270,823	1,000,000	422,319	6,784,731
Project costs 2021										
General management	152	184,968	618	15,729	315	18,720			20,132	239,758
International comparative, SDG, victim participation, gender transformative and communication	436	670,252		22,535	829			4,523	4,770	703,345
Guatemala programme	0	49,382		407		162,637		12,500	142,030	366,956
Burundi programme	311,903	132,210	119,847	1,733	1,038,533		117,197		11,894	1,733,317
MENA programme		941,590				213,828	105,585		1	1,261,004
Western Balkans programme					6,339				0	6,339
Result								982,977	-23,195	959,782
Spend 2021	312,491	1,978,402	120,465	40,404	1,046,016	395,185	222,782	1,000,000	155,632	5,271,377
Spend 2022 on 2021		35,000								35,000
Total spend	312,491	2,013,402	120,465	40,404	1,046,016	395,185	222,782	1,000,000	155,632	5,306,377
Balance to spend	653,369	663,074		90,643	78,356	50,622	48,041		267,377	1,851,482
Balance to receive			-48,414		-318,024	-5,999			-691	-373,128



Other information

AUDITOR'S REPORT

The auditor's report is stated on the next page.

Independent auditor's report

To: The Board of Impunity Watch Foundation

Leidse Schouw 2
2408 AE Alphen aan den Rijn
Postbus 352
2400 AJ Alphen aan den Rijn

Report on the audit of the financial statements 2021 included in the annual report

Our opinion

We have audited the accompanying financial statements 2021 of Impunity Watch Foundation, based in The Hague.

T (0172) 55 40 06
alphenaandenrijn@vanreeacc.nl
www.vanreeacc.nl
KvK nr. 64599892

In our opinion the accompanying financial statements give a true and fair view of the financial position of Impunity Watch Foundation as at 31 December 2021, and of its result for 2021 in accordance with the Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board and the provisions under or pursuant to the WNT.

The financial statements comprise:

- the balance sheet as at 31 December 2021;
- the profit and loss account for 2021; and
- the notes comprising a summary of the accounting policies and other explanatory information.

Basis for our opinion

We conducted our audit in accordance with Dutch law, including the Dutch Standards on Auditing and the Control Protocol WNT. Our responsibilities under those standards are further described in the 'Our responsibilities for the audit of the financial statements' section of our report.

We are independent of Impunity Watch Foundation in accordance with the Verordening inzake de onafhankelijkheid van accountants bij assurance-opdrachten (ViO, Code of Ethics for Professional Accountants, a regulation with respect to independence) and other relevant independence regulations in the Netherlands. Furthermore we have complied with the Verordening gedrags- en beroepsregels accountants (VGBA, Dutch Code of Ethics).

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

No audit work has been carried out with regard to the anti-cumulation provision

In accordance with the WNT 2021 Control Protocol, we have not performed any audit procedures on data in the WNT reporting, or lack thereof, on the basis of the anti-cumulation provision of Article 1.6a of the WNT and Article 5 (1) under n and o Implementing Regulation WNT. This means that we have not checked whether or not there is a exceeding of the norm by a senior executive officer due to possible employment as a senior executive officer at other institutions that are subject the WNT regulations and whether the explanations required in this context are correct and complete.

Report on the other information included in the annual report

The annual report contains other information, in addition to the financial statements and our auditor's report thereon.

Based on the following procedures performed, we conclude that the other information:

- is consistent with the financial statements and does not contain material misstatements;
- contains all the information regarding the management report and the other information as required by Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board.

We have read the other information. Based on our knowledge and understanding obtained through our audit of the financial statements or otherwise, we have considered whether the other information contains material misstatements.

By performing these procedures, we comply with the requirements of Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board and the Dutch Standard 720. The scope of the procedures performed is substantially less than the scope of those performed in our audit of the financial statements.

Management is responsible for the preparation of the other information in accordance with the Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board.

C. Description of responsibilities regarding the Financial Statements of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board and the provisions under or pursuant to the WNT for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error. Those charged with governance are responsible for overseeing the Entity's financial reporting process.

As part of the preparation of the financial statements, management is responsible for assessing the company's ability to continue as a going concern. Based on the financial reporting framework mentioned, management should prepare the financial statements using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Management should disclose events and circumstances that may cast significant doubt on the company's ability to continue as a going concern in the financial statements.

Our responsibilities for the audit of the financial statements

Our objective is to plan and perform the audit engagement in a manner that allows us to obtain sufficient and appropriate audit evidence for our opinion.

Our audit has been performed with a high, but not absolute, level of assurance, which means we may not detect all material errors and fraud during our audit.

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. The materiality affects the nature, timing and extent of our audit procedures and the evaluation of the effect of identified misstatements on our opinion.

We have exercised professional judgement and have maintained professional skepticism throughout the audit, in accordance with Dutch Standards on Auditing, ethical requirements and independence requirements and the Control Protocol WNT 2021. Our audit included e.g.:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud or error, designing and performing audit procedures responsive to those risks, and obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control; evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Concluding on the appropriateness of management's use of the going concern basis of accounting, and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause a company to cease to continue as a going concern;
- Evaluating the overall presentation, structure and content of the financial statements, including the disclosures; and
- Evaluating whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant findings in internal control that we identify during our audit.

Alphen aan den Rijn, 31 March 2022

Van Ree Accountants

Was signed

drs. J. Bergman RA