

Impunity Watch
Foundation

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Making justice work

VAN REE  ACCOUNTANTS

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DIRECTOR'S REPORT

Introduction

The year 2022 once again reminded us that dismantling impunity requires an increased, concerted and long-term effort – one that focuses on mobilising joint action and building networks of activists, both locally and globally.

Russia's full-scale invasion of Ukraine (with the devastating impact all too familiar to our Syrian partners), continuous human rights violations in Afghanistan after the rushed pull out of the United States, and numerous other violent crimes around the world serve to show that powerful actors continue to systematically abuse the law, without fear of consequences.

Hard-won gains to deal with an abusive past and human rights abuses in places like Guatemala/ Central America, Tunisia and other parts of the world continue to be undone, with increasing attacks on civil society and independent justice actors.

The demands of those victimised by these events are far too often unaddressed, while disappointment at the inaction of the international community is growing. There is a lot of trust to be regained.

While more focus on accountability for crimes perpetrated by Russian forces in Ukraine leaves some with optimism, the fight against impunity can not only be reactive but must also tackle the root causes. These play out, for example, through various forms of engrained discrimination (including gender inequality and economic marginalisation), promoted by many governments, including in the Western hemisphere, for nationalistic, economic or energy interests. They also play out through engrained structural issues such as violent or 'militarised' masculinities that preserve a hostile environment for efforts to fight impunity from a gender perspective.

Navigating these complex issues requires a holistic approach – delivering redress for victims and survivors of violence, but also tackling deeply ingrained structures of impunity that allow abuses to repeat. This can only be done collectively.

In this context, Impunity Watch feels proud to support and partner with many activists driving meaningful justice processes forward in their contexts and globally.

They include Syrian victims groups working together to advocate for an international institution to address the fate of the missing in their country, even in the absence of a political solution, and independent justice actors from Guatemala lobbying international policymakers to support an end to unjust persecutions and protect the independence of justice. Locally, our partners in Burundi have been focusing on cultural initiatives for dealing with a violent past, by creating spaces for dialogue between different narratives and promoting social cohesion.

All these processes have developed from the activism of grassroots movements and their justice priorities, not as a result of top-down imposed donor priorities.

To have a wide-reaching impact in mobilising joint action, however, these initiatives must be strengthened and strategically integrated into wider political dialogues and reform processes, both at local and global levels.

Our continued support for the International Network of Victims and Survivors of Serious Human Rights Abuses (INOVAS) aims to address this need. Last year, INOVAS took significant steps towards building a powerful and stronger international movement for victims seeking justice. Together, we took first steps in bringing the voices

of the founding members to international policy fora, including a UN side-event on strengthening victim participation in reparations mechanisms.

We have also strengthened our regional partnerships work in Africa through a joint strategy with the Center for the Study of Violence and Reconciliation (CSVR), a South African organisation regarded as one of the key civil society actors in the region on African Union transitional justice.

In line with our new Strategic Plan (2023-27), we'll step up this work to build coalitions and partnerships on all levels, connecting the demands of victims to relevant justice processes. The effectiveness of such coalitions should be evaluated by the victims themselves, based on how they contribute to responding to their needs.

In this respect, Impunity Watch will roll out its new conceptual knowledge framework to convene victims and their movements in key policy arenas, to make sure their needs and aspirations are reflected in decision making and to highlight new ideas in the fight against impunity. This includes achieving meaningful reparations to exposing the role of hegemonic masculinities in perpetuating violence, as well as responding to urgent needs for psychosocial support which is also a precondition for more effectively fighting impunity.

Our international and comparative work

In 2022 we made great strides to further connect our local and international work through gathering and sharing (or 'brokering') knowledge on different levels, and building partnerships and coalitions.

This in turn contributes to our *international lobbying work to mobilise joint political action for change*.

GATHERING AND SHARING KNOWLEDGE

As part of this objective, we sought to strengthen how we generate, preserve and share (or 'broker') knowledge, both internally within Impunity Watch and externally among our key stakeholders.

For our external policy-oriented work, we have developed **a new conceptual framework to broker knowledge from the grassroots level more systematically**.

This addresses a gap whereby grassroots knowledge around fighting impunity is either not integrated into policy work, or is used selectively, including by international actors for boosting funding interests or pursuing narrow approaches that address the symptoms of impunity rather than its root causes and systemic nature. Consequently, policies and their applications are often not equipped to make a meaningful difference, which undermines trust in the international community by victims and survivors, as well as by affected communities.

To implement this new framework we are piloting a project that convenes grassroots actors with policymakers on issues that have been identified as key areas that can be harnessed for change.

This includes:

- **Transformative reparations**
- **Mental health and psychosocial support (MHPSS)** that enables lasting change
- **Tackling gender issues** that undermine the fight against impunity by preserving a hostile status quo, such as violent or militarised forms of masculinities

The pilot is connected to ongoing policymaking processes, such as the review of the UN guidance note on transitional justice, as well as the Sustainable Development Goals (SDG) process to ensure direct impact.

One issue that we focused on in 2022 was the topic of **reparations**. Our 2022 [report on reparations](#) (available in English, Spanish, French and Arabic) provides crucial insights into how they can help change survivors' lives. It stresses that victims and survivors themselves must define which reparations could be transformative in their specific context. Only through victim participation in the design of reparations can people-centred justice become a reality.

The report was developed together with INOVAS. Other members of grassroots victims organisations around the world also participated in our research.

The draft report was presented and discussed with the OHCHR Advisory Committee in September and its recommendations were taken into account in the process to review the UN guidance note on Transitional Justice.

The official launch of the report took place in November in New York in coordination with the OHCHR and hosted by the European Union, co-hosted by Argentina and Switzerland. The event had approximately 40 participants, including UN officials working on transitional justice at the UN headquarters and different field offices around the world, and members of different diplomatic missions in New York. INOVAS founding member Ram Kumar Bhandari participated online, and a [video](#) featuring comments by different INOVAS members from Guatemala, Colombia and Syria on the importance of reparations in their specific contexts was shown.

The feedback was very positive, especially because of the way in which it highlighted specific examples and insights into grassroots experiences, something that is often missing at the international level. A piece was also published on the Pathfinders blog ([More than money: Reparations as people-centered justice](#)), to make the findings of the report accessible to a wider audience. The findings were shared within the Justice Action Group that engages in the framework of the SDGs to develop better commitment in the area of access to justice.

Impunity Watch is also an active member of the Justice Action Coalition (JAC) that coordinates advocacy around transitional justice in the context of the SDG process. We actively shared analysis on topics such as reparations, victim participation, militarized masculinities and MHPSS as input for the new input paper of the JAC for the 2023 SDG summit.

Strengthening our voice in Brussels and within the EU is another key policy area for our brokering knowledge work.

We therefore integrated the framework in the context of the [EU NGO Forum](#) which focused this year on the fight against impunity. We helped shape the agenda together with EU actors and the Human Rights and Democracy Network and organised a panel called 'Integrating justice needs and victims' participation in the EU's responses to crises and conflicts and in post conflict reconstruction'. We convened victims from Guatemala, Kosovo, Nepal and Syria on the panel and connected them to ongoing policy discussions around peace and security at the EU.

As part of the EU work, we undertook a three-day visit to Brussels during which we had meetings with key actors from EU institutions as well as civil society. The objective was to step up our advocacy for a strengthened approach to victim participation, strengthen relations with civil society organisations and develop a clear understanding of Impunity Watch's added value.

In 2022, we also continued to form part of the coalition of signatories of the Fourth Dutch National Action Plan on UNSCR1325. We have participated in meetings and send regular updates to the coordinating organisation, WO=MEN. Key gender issues we have been focusing on include those that are part of our brokering knowledge work, in particular violent masculinities.

Finally, we made progress in our **multi-year comparative research project on victim participation in six different countries**: Colombia ([English](#) and [Spanish](#)), the Democratic Republic of Congo (DRC) ([English](#) and in [French](#)), Guatemala, Indonesia ([English](#) and [Bahasa](#)), Syria ([English](#) and [Arabic](#)), and Tunisia.

The research was produced in partnership with local organisations and demonstrates the value of connecting victims and strengthening victim activism through a bottom-up approach. To ensure the research findings are widely disseminated, the local partners and research teams in each country organised a series of local events and outreach activities. These customised events were developed in coordination with the victims and were designed to be inclusive, bringing together a range of stakeholders. They offered a space to highlight the findings and recommendations and for victims to directly interact with local policymakers.

For instance, in Colombia, the launching event brought together women-led organisations that took part in the research from different remote areas. In the DRC, the event included victims, officials, international organisations and civil society. In Indonesia, the research was launched through a series of dynamic and interactive events, namely an exhibition in downtown Jakarta on the issue of impunity. In Tunisia, Impunity Watch partnered with Faza, a local social media outlet, to produce a short video that focused on the experiences of women who had participated in the research.

The research will be launched in Tunisia and Guatemala in 2023, together with a comparative policy report highlighting the most important findings and key recommendations in support of meaningful victim participation and the development of more transformative justice processes that are shaped and endorsed by victims and survivors.

Internally, we strengthened our knowledge management through our strategic planning process (see below under 'Organisational development') which resulted in clear objectives on how to connect our local with our international work in order to improve policies that are equipped for change.

There is a broad agreement within the organisation that this should be a priority in the next five years. One important entry point shared by our staff is the focus on gender-transformative approaches. We developed a first discussion paper that identifies elements of a gender policy to address transformation up-front, in particular through ensuring representation and network building which are key drivers for change.

We also started to develop important expertise across the organisation on the issue of militarised masculinities. The driver behind this is our in-country work in Burundi, Guatemala and Iraq where grassroots actors identify the issue as a key inhibitor for progress in the fight against impunity. The work on a gender policy also showed the need for further capacity building and coordination within the organisation to maximise our impact.

GROWING PARTNERSHIPS, COALITIONS AND SOLIDARITY

In 2022, we continued our support for the **International Network of Victims and Survivors of Serious Human Rights Abuses (INOVAS)**.

Following its launch at the end of 2021, INOVAS took significant steps towards building a powerful and stronger international movement for victims seeking justice.

Notably, the network joined forces with the Justice Action Coalition's Working Group on Transitional Justice and SDG16+. This membership will allow INOVAS to have a voice at the UN's high-level political forum on sustainable development, ensuring that victims have a seat at the table.

Founding members of INOVAS also worked hard to advocate for the support and inclusion of victims in justice processes. Ram Kumar Bhandari from Nepal spoke at the EU NGO forum in December 2022 (see above on 'Gathering and sharing knowledge'), emphasising the need for EU support for victim-led initiatives and for victims to be politically integrated at a multilateral level.

In September 2022, the founding members of INOVAS came together for a week of in-person meetings in The Hague. This was a critical moment for the network, allowing them to solidify their strategy, and turn their

mission into action points. As part of the meetings, two founding members shared their powerful stories as victims and activists during a public event organised by Impunity Watch on Building grassroots for justice. Together with their peers, they highlighted the importance of empowering grassroots initiatives, forming partnerships, and building coalitions.

Finally, INOVAS partnered with Impunity Watch to release an innovative research report highlighting how meaningful reparations are defined from a grassroots perspective (see above under 'Gathering and sharing knowledge').

After formalising our partnership the previous year, we also developed a joint long-term strategy with the Center for the Study of Violence and Reconciliation (CSV), a South African organisation regarded as one of the key civil society actors in Africa working on the roll out of the African Union Transitional Justice Policy (AUTJP). The objective is to localise the AU transitional justice policy through the meaningful participation of African youth in transitional justice.

The strategy is already being implemented nationally in four countries: Burundi, DRC, Mali, and South Sudan. In 2022, we published a first policy brief based on extensive research with young people in these countries, to guide policymakers on how youth can be involved in transitional justice policy development. We also held a successful webinar that saw the participation of the young people and high-level AU and UN officials, including the head of the UN's human rights and transitional justice division in the DRC, civil society, and INGOs. Further joint policy briefs on militarised masculinities and MHPSS are now being drafted, with launch and dissemination planned for 2023. Impunity Watch is also leading on the communications strategy for the partnership.

We also provided support for the organisation of the African Transitional Justice Forum held this year in Togo, and participated in one of the panels on militarised masculinities.

Finally, Impunity Watch joined forces with leading international and regional transitional justice organisations to establish the Global Learning for Transitional Justice Hub. The objective is to jointly advance ways of dealing with the past through mutual learning, collaborative research, and practice-oriented policy advice. With support from the Berghof Foundation and the German Ministry of Economic Cooperation and Development, the initiative was launched in Chorin in August 2022. Impunity Watch will continue its engagement in the Hub through 2023, including through participation at a conference in Berlin in April.

Our contexts

BURUNDI

A significant political development over the past 12 months was the EU's repeal of its Article 96 restrictions imposed on the Burundian authorities in response to the 2015 political crisis. This was followed by the lifting of individual sanctions against three prominent officials, including the current Prime Minister, appointed in September after the President removed the former PM citing a lack of trust. Both were former high-ranking generals when the CNDD-FDD (The National Council for the Defense of Democracy - Forces for the Defense of Democracy, a major political party in Burundi) was still an armed group.

Despite these developments, deep human rights, governance, and rule of law challenges remain in Burundi. Observers suggest they also shine a light on divisions within the ruling party. Amidst these challenges, prominent civil society activists have been arrested, the political opposition suffers violence, and the youth wing of the ruling party received encouragement from other high-ranking officials to act as a paramilitary force across the country. The Truth and Reconciliation Commission, established in 2014, continues to face accusations of a lack of independence and bias in the way it interprets its mandate.

In the absence of a genuine national transitional justice strategy, **our work with partners continues to prioritise non-judicial and community-driven transitional justice processes and facilitating participation**. An example of this is our Belgian-funded *Akariho karavugwa* programme that we closed in 2022. More than 8,000

men and women participated in over 350 community dialogues, and more than 2,500 youth joined 180 intergenerational discussions with their elders promoting pluralistic understandings of the past and constructive memory transmission. Far exceeding our expectations, these dialogues led to communities establishing 56 memory initiatives in 2022 to deal inclusively with the historical legacies of violence. Community testimonies prove that the initiatives have promoted inclusive redress, with the goal that they continue to serve future generations to protect social cohesion.

In 2022, we invested heavily in a **strategic approach to diversify the profile of key actors working on transitional justice** across the country and multiply the opportunities for the population to engage with the consequences of Burundi's past. We established partnerships with provincial-based civil society organisations, building their expertise; we trained youth centres and provided them with our tried-and-tested tools, recognising their potential to reach young people at the community level; we worked with three artistic structures to harness the power of photography, digital art, and interactive theatre for challenging the social, cultural, and political causes of violence and impunity; and we crafted a strategy using social media to facilitate innovative platforms for interaction and to promote women and youth engagement in transitional justice policy discussions.

We see civic space being increasingly leveraged to tackle taboo subjects such as political transformation and the experiences of victims and communities being articulated more publicly, rather than traditionally niche settings reserved for transitional justice practitioners.

With a new project aiming to promote positive masculinities and deconstruct violent masculinities rolled-out in 2022, we are already witnessing remarkable impact. The project is among our key country-level pillars of the broader organisational approach to gender transformation, tackling one of the main drivers of present-day gender-based violence in Burundi and addressing a lasting legacy of decades of violence. Importantly for our work, the project is built on extensive research we conducted on violent masculinities in Burundi from 2017-2020. As well as integrating our media strategy to promote positive masculinities, we began systematically working with 100 ex-combatants from four provinces to support their community reintegration, facilitate intergenerational dialogues and provide MHPSS to "demobilise conflict mindsets".

The project is thereby tackling a prevailing risk factor for violence at the community level and has uncovered new layers of entrenched impunity and systemic causes of violence linked to militarised masculinities and Burundi's broader shortcomings in effectively addressing the past. We will continue to prioritise tackling these issues in 2023.

THE DEMOCRATIC REPUBLIC OF CONGO (DRC)

In 2022, the political context in the DRC was marked by developments on the process of elaborating transitional justice mechanisms. Notably, a law on reparations was enacted, following an unusually swift process. However, the law contains a number of flaws and the process of its elaboration was not sufficiently inclusive of civil society and victim groups.

In addition, popular consultations on transitional justice were initiated by the Government with support from the UN human rights office in the country. A scientific committee presented a draft national transitional justice policy in January 2023. Nevertheless, the draft policy, as it stands, is based on findings of popular consultations conducted in eight provinces only, leaving out 17 or so other provinces where the consultations have not (yet) been done, including the most conflict-affected provinces of South Kivu, North Kivu and Ituri.

The haste displayed in these processes seems to be motivated by calculations of the political elite in relation to upcoming elections scheduled for the end of 2023, to the detriment of a meticulous and sufficiently inclusive process.

Building on research and policy engagement on the participation of young people in transitional justice policymaking in the DRC, Burundi, South Sudan and Mali, **a network of young people and artists committed to transitional justice and environmental protection** The *Réseau des Jeunes et Artistes Engagés pour la Justice Transitionnelle et la Protection de l'Environnement* was created in 2022 in Bukavu, South Kivu province, eastern DRC. The network works through art, in particular, to mobilise young people on transitional justice issues. Its members believe that if young people commit to demanding transitional justice, their fight can contribute to **breaking the cycle of violence** that affects young people in eastern DRC.

Moreover, as a result of a transitional justice knowledge-sharing workshop in Goma with journalists and other media actors from North Kivu province, a network of journalists, *Dynamique des journalistes pour la justice transitionnelle au Nord-Kivu*, was created in late 2022, with the aim of contributing to **raising awareness on transitional justice issues**. A similar network was created in South Kivu a couple of years ago thanks to our work with local partners there. These networks actively participated in the transitional justice awareness-raising campaign that we organised with our partner Africa Reconciled/North Kivu and RACOF/South Kivu in December 2022.

Capacity-building sessions on advocacy for transitional justice, organised by our local partners, have also helped revitalise eight victim groups that we started supporting in 2019 in the provinces of North Kivu and South Kivu. This is crucial as it contributes to ensuring victim participation while the transitional justice momentum grows.

In addition, the publication of research on Victim and survivor participation in informal transitional justice processes in the Democratic Republic of Congo (as part of Impunity Watch's broader series of reports on victim participation – see above under Gathering and sharing knowledge) and accompanying policy engagement events in Kinshasa, Goma and Bukavu have contributed to raising awareness on informal transitional justice processes among stakeholders, at the national and provincial levels.

As part of our strategy to build coalitions, Impunity Watch took part in discussions leading to the creation in February 2023 of an advocacy alliance for reparations in the DRC (*Alliance de plaidoyer pour les réparations en faveur des victimes des violences sexuelles et autres crimes de masse en RDC*). We intend to continue contributing to actions of this network, which gathers dozens of Congolese civil society organisations and a couple of international NGOs working on transitional justice.

Despite these highlights, crimes and human rights violations continue to occur due to armed conflicts in eastern DRC. Recent escalation in violence in North Kivu has caused displacement of thousands of people from their homes and inaccessibility of certain areas controlled by rebels, including the territories of Rutshuru and Masisi which are part of our intervention zones. This has disrupted our community-level activities in late 2022, and is likely to disrupt planned activities for 2023. We are **exploring measures with our local partners to be able to navigate this difficult context**.

At the policy-making level, through our policy engagement activities and participation in policy debates, we will continue to advocate for inclusive transitional justice processes in the country, including meaningful victim participation and increased involvement of civil society.

GUATEMALA

In 2022, the human rights situation in Guatemala continued to deteriorate and the persecution of anti-corruption prosecutors and judges intensified. More than 25 justice operators have gone into exile, six former prosecutors are facing criminal charges in Guatemala and the former Quetzaltenango anti-corruption prosecutor, Virginia Laparra was sentenced to four years in prison for having denounced a corrupt judge (who revealed confidential information about a criminal process). In addition, practically all the people that the International Commission against Impunity in Guatemala (CICIG) accused of corruption are leaving prison.

Since the closure of CICIG in 2019, the prosecutor's office and the high courts have been co-opted by corrupt groups seeking impunity and revenge on those who persecuted them in the past, and using the justice system to silence the independent press and civil society. In July, journalist José Rubén Zamora, one of the most

respected Guatemalan journalists, was arrested and several journalists had to leave the country. Dozens of community leaders face complaints and criminal charges for defending their territories and opposing the installation of mining projects that destroy nature and their communities.

This situation has forced us to respond to this crisis and redirect much of our work to **support independent prosecutors and judges who are being unfairly persecuted** and to prevent as much as possible the overhaul of key achievements made in previous years in major transitional justice and corruption cases. We have worked in alliance with other national and international human rights organisations, such as CEJIL, Lawyers Without Borders Canada, WOLA, DPLF, the Ford Foundation, to defend and protect prosecutors and judges. During 2022 we supported judges Erika Aifán and Miguel Ángel Gálvez, who had to go into exile, and the former anti-corruption prosecutor, Virginia Laparra who has been unjustly imprisoned and living in inhumane conditions.

Supporting judicial independence is crucial in the fight against impunity, particularly in countries emerging from a violent past. Ensuring justice actors can work freely, without fear of reprisals, helps guarantee access to justice for victims and restore trust between citizens and the state.

In the field of transitional justice, we continued to offer legal and technical advice to the National Platform for Victims of the Armed Conflict to demand their rights to truth, justice, and reparation. In spite of the hostile climate and criminalisation campaigns against victims, the Platform managed to strengthen its voice and has grown to be a powerful public voice in Guatemala speaking out systematically against negative developments in the fight against impunity and bringing forward demands for justice in coalition with other civil society forces

One of the most important achievements of the year was the trial of the Maya Achi women's case. We supported this case in partnership with the Rabinal Community Law Firm Association, and in January 2022, a national court sentenced five former paramilitaries to 30 years in prison for crimes against humanity and sexual violence against a group of Maya-Achi women from the region de Rabinal, Baja Verapaz. The importance of the sentence cannot be underestimated, also given the broader context in which the independence of justice is under attack and for which reason the sentence reflects the courage of the few independent justice operators left in the country. The court also ordered 12 measures of reparation for the victims and their families. These measures have been developed in consultation with the victims and can be seen as a best practice of what transformative reparations can look like from the perspective of victims.

Our communications strategy resulted in statements of support and coverage in national and international media, from The Guardian to France 24 and Asymmetrical Haircuts podcast - ensuring recognition for the plight of the women.

This case represents an important achievement for survivors of sexual violence and women's organisations in Guatemala. It showed how gender, race and class discrimination made Achi women specific targets in the conflict, and how the Guatemalan state - army and paramilitaries- used sexual violence to maintain control over women and their communities. This work highlights the power of **using strategic litigation to promote transformative justice for victims of mass atrocities**, exposing (also through public information campaigns) violations at the systemic level and seeking to address their root causes, amongst others through the transformative reparations scheme ordered in this (and other) strategic litigation cases.

Another important achievement was that in October 2022 the United Nations Human Rights Committee admitted a lawsuit that we presented in favour of 10 indigenous communities that were victims of genocide, massacres, enforced disappearances, sexual violence, and other crimes in the eighties in the region of Chimaltenango. With this lawsuit, we hope that the Committee will put pressure on the Guatemalan State to guarantee justice and reparation to the victims of these 10 communities that have not received assistance.

To respond to the emergency that the country is experiencing, we have **strengthened our work in alliance with other national and international organisations, and stepped up international lobbying work** to draw attention to Guatemala and the region. This implied bilateral meetings with EU-parliamentarians, online and in Brussels, and email correspondence. As a result of this work, in April 2022 the European Parliament issued an urgency

resolution on Guatemala, condemning the deterioration of human rights and the persecution of independent justice operators.

In addition, the Inter-American Commission on Human Rights placed Guatemala in chapter 4.B of its annual human rights report, along with Nicaragua and Venezuela, due to the serious human rights crisis and the dismantling of the justice system.

We also participated in a hearing of the Subcommittee on Human Rights (DROI) on human rights and impunity in Guatemala in September 2022. Our Director Marlies Stappers and renowned Guatemalan judge Miguel Angel Galvez gave statements, together with a Guatemalan human rights defender and analyst, who talked about the impunity in relation to mining.

Such international lobbying, and demonstrations of international support help invigorate the fight against impunity. They help remind the Guatemalan state of the international commitments and responsibilities in promoting democratic values and human rights.

IRAQ

In 2022 Iraq remained a challenging environment for those committed to combating impunity. Following early elections, the government formation process was tense and protracted, occasionally spilling over into violence and further eroding faith in the country's weak democratic institutions. A government dominated by conservative, Iran-aligned parties was finally formed in October 2022.

These developments impeded any meaningful progress on truth, accountability or reparation for either the legacy of ISIS' occupation of parts of the country and violations during the conflict to retake territory or the violent repression of the pro-reform Tishreen protest movement. Though the establishment of an official committee to investigate the latter was announced in early 2023 – thanks in large part to advocacy by Impunity Watch's Iraqi partners – no tangible follow-up was observed. Likewise, accountability for ISIS and other perpetrators remained stalled and beset by problems, with victims and family members losing hope.

Nonetheless some advances were made: Germany's lower house in January 2023 recognised the slaughter and enslavement of Yazidis by ISIS as genocide, and demonstrations marking the anniversary of the pro-reform Tishreen protest movement in October 2022 also showed hope among the country's youth for a better future.

In 2022, Impunity Watch continued to support victim-led groups and grassroots civil society in Iraq to organise and demand truth, justice and reparation, with a focus on the legacy of the ISIS occupation, violations against the Tishreen protest movement, and the issue of missing and disappeared persons.

We partnered with al-Haqq Organisation for Human Rights, which supported a group of women family members of missing and disappeared persons in Anbar Governorate to learn about their rights as victims and agitate for action and attention for their cause. They organised a first-of-its-kind protest in the governorate capital Ramadi, pushing their demands to reveal the fate of their loved ones onto the agendas of local MPs and officials. They also met with the UN Committee on Enforced Disappearance's delegation to Iraq, **putting their experiences and demands to the international community and raising the profile of Iraq's millions of long-neglected family members of missing and disappeared persons.**

We also supported Tishreen Organisation for Human Rights, a nascent group of family members of those killed, disappeared, exiled and injured during the repression of the Tishreen protests, to build their organisational structure and set their priorities through training, mentoring and financial support. Alongside partnering with pro-reform MPs from emerging political parties to keep their demands for justice alive, they built links with other NGOs, launched their first campaign calling for truth-seeking measures on the Tishreen violations, and started work on their next campaign for fair compensation measures for those killed, injured or harmed for their reform activism. Their work is **keeping the voices of victims and their family members on the agenda in Iraq.**

To take the voices and concerns of these grassroots actors to policymakers, Impunity Watch co-organised a series of dialogues with senior local and national policymakers, resulting in ongoing opportunities for them to influence key institutions such as parliament and the Office of the National Security Advisor.

The slow policy-making agenda, tense and unpredictable security situation and shrinking space for civil society represented challenges in 2022 that will likely persist into 2023 and beyond.

We believe that by supporting grassroots and victim-led groups, local capacity is built to address impunity holistically, and weather these challenges in the longer term. In 2023 we will continue to support these actors, helping them to organise and run joint campaigns on addressing the missing and disappeared crisis and to remain resilient in the face of adversity.

SYRIA

Syrians are still experiencing gross human rights violations including arbitrary detention, enforced disappearance, torture and sexual abuses that continue in government detention facilities, as confirmed by the UN Independent International Commission of Inquiry on the Syrian Arab Republic ([Col](#)) report on 14 September 2022. Similar violations were documented in detention facilities controlled by conflict parties.

In this context, Impunity Watch continued to **support a number of Syrian victims' associations and civil society in their efforts to call for an end to impunity and a victim-centred approach to justice**. We have provided advocacy, technical, and legal support to put their cause on the agendas of UN Member States, and UN and/or international institutions such as the Col, the IIIM (a mechanism to investigate and prosecute serious crimes in Syria), the UN Human Rights Office of the High Commissioner (OHCHR), the Human Rights Council, UN human rights special procedures, the International Committee of the Red Cross, the International Commission on Missing Persons, and others.

Our support built on the achievements of the Truth and Justice Charter¹ launched in February 2021 to provide a common vision of five Syrian victims' organisations, and [the study](#) commissioned by the organisations. These achievements influenced the international policy agenda on Syria and led to the adoption of a resolution by the UN General Assembly in December 2021 requesting that the UN Secretary-General conduct a study on how to bolster efforts to address the problem of the missing.

The victim-led lobbying efforts led to a groundbreaking report by the UNSG recommending the creation by the UN General Assembly of a new institution to clarify the fate of the missing and provide support for their families – a key demand of Syrian victim groups that Impunity Watch has been supporting.

The report and its recommendations were lauded by many international actors and policymakers. For instance, the office of the Syria Special Envoy published a statement on 31 August 2022 expressing their full support to the families of victims and inviting the member states to recognise the value of the report. The Col also welcomed the recommendations in the report and called on the member states to seize the moment and make them a reality.

On 11 November, the UNGA Third Committee adopted a resolution that “[w]elcomes the [UNSG] report...supports its findings and notes with appreciation its recommendations” and “expresses its intention to take further action on the matter” while ensuring that “survivors and their families are included throughout the process.”

In addition, we provided policy and logistical support to the Permanent Mission of the Federal Republic of Germany to the UN to organise a side event on 3 November 2022 in the German mission in New York City. The event discussed the next steps for translating the UNSG's recommendations into concrete measures, in particular creating the new institution. Representatives of victims' associations, OHCHR, the Coordinator of the Col, the

¹ The five victim organisations behind the Truth and Justice Charter are the Association of Detainees and Missing in Sednaya Prison (ADMSP), the Ta'afi initiative, Families for Freedom, the Caesar Families Association (CFA), and the Coalition of the Families of those Kidnapped by ISIS (Massar)

Head of IILM and the German Deputy Permanent Representative were among the panelists. Representatives of several UN bodies, Member States and international organisations were present among the audience.

Prior to the side event, and in coordination with Crisis Action and the Syria Campaign, we supported the organisation of an advocacy tour in New York for two representatives of victims' associations. The representatives held meetings with several UN Member States including the missions of France, The United States, The United Kingdom, Japan, Kuwait, The Dominican Republic, The Netherlands, and Switzerland as well as the ICRC delegation to the UN. The visit was also [covered](#) in the media.

Impunity Watch also continued to support the voices of the communities affected by **Housing, Land and Property (HLP) rights violations**, which affect millions of Syrians and yet receive little international attention. To deepen the understanding of realities faced by vulnerable groups, particularly those with a long history of discrimination in property rights, we partnered with PAX to produce and virtually launch a [report](#) on HLP violations against Palestinian refugees in Syria. Additionally, Impunity Watch produced a policy brief based on the report for and will be disseminating it among policymakers and other stakeholders, to call for more support for those affected.

In November 2022, we kicked off a project on narratives and counter-narratives in Syria, and began organising a workshop that would take place in January 2023. The workshop aimed to facilitate a conversation that includes representatives of victim associations and civil society actors, journalists, researchers, artists, and writers who have been involved directly and indirectly in shaping the conflict narrative. A policy document is currently being developed to summarise the main findings and recommendations from the workshop.

In the absence of a formal peace settlement, these efforts are crucial in the fight for truth and justice in Syria. They represent the efforts of Syrian victim and family associations to organise, research and advocate, and stand up against impunity. Impunity Watch will continue to support them.

TUNISIA

In 2022, Tunisia was on the verge of witnessing the loss of crucial post-revolution democratic guarantees and institutions. President Kais Saied targeted key political opponents, compromised the independence of the judiciary by dismantling the High Judicial Council (CSM), and cut all communication channels with civil society.

In August, a new Constitution was adopted through a referendum, and a new bicameral Parliament was elected. However, the process lacked transparency and democratic legitimacy, which led to its rejection by democratic forces. The newly appointed Government has not only neglected to address demands for political reforms and fulfill transitional justice commitments, but it has also left victims of human rights violations without any hope for justice or reparations, intensifying their frustration and disillusionment with the country's governance. This contributed further to great frustration by victims, as well as making key elements of the transitional justice process, such as reparations, a controversial subject and 'taboo' in the eyes of the public.

To cope with the lack of political will and ensure transitional justice does not stall, Impunity Watch redefined its priorities and set new goals.

We will seek to decentralise transitional justice efforts by supporting victim groups and civil society in marginalised regions to maintain a discussion on accountability and reforms, social and economic Justice, and memory preservation. In addition we will strengthen the capacity of youth groups and women victims in these regions, to advance locally designed strategies that help address the legacy of human rights violations and socioeconomic injustices.

Capitalising on strong relationships with our partners, an inclusive discussion on transitional justice was started in September, intending to promote local civil society organisations' capacity to achieve change through accountability, justice, and memory preservation. This led to a first series of meetings with key victim groups,

CSOs, and local decision-makers in Tataouine in October, focusing on the Aguri Mountain tragedy of 1956². The meetings provided an inclusive space to explore initiatives for a meaningful and bottom-up memorialisation process and to address the socio-economic repercussions of the massacre in a way that improves community cohesion and healing. This includes collecting Aguri-related testimonies from local women victims (such as wives and daughters of the martyrs, recalling the massacre) and preserving these stories through arts and storytelling.

Impunity Watch partners with the *Association for Defense of Human Rights* (ADDH), a strong network of young activists in southern regions of Tunisia. This project supports remembrance, developing a sense of ownership of local history and promoting intergenerational dialogue, as well as inspiring youth to stand up against injustice and impunity. It provides a platform for marginalised communities and silenced women to have their voices heard and help create a sense of solidarity between diverse social groups.

In 2023, our focus will also be on launching youth-centered and inclusive discussions on marginalisation, non-repetition, and accountability. With local and international partners (such as The Tunisian Platform for Changes, LTDH, INPT, EUROMED Rights, DCAF, and others) Impunity Watch will hold a series of discussions / capacity-building sessions with youth groups in Tunis and the country's inland areas to highlight the youth role in promoting accountability and advancing sustainable development strategies in such a fragile political and social environment.

Impunity Watch will **involve victim groups to maximise recommendations on institutional reforms and non-repetition**. This comes in line with the accountability-related work to create an inclusive space for a discussion on impunity and accountability with youth and victim groups in a way that helps them learn lessons from the past to better understand how violations against human rights and impunity recur and how this should be addressed through institutional reforms. The Tunisia team will be joined by partners such as EUROMED, DCAF, and The National Commission for Prevention of Torture (INPT) to enrich the discussion on how justice and security sectors and detention places (where human rights are violated) should be reformed to guarantee non-recurrence.

This work goes hand in hand with the launch of the upcoming Tunisia victims participation research and the sexual and gender-based violence (SGBV) research, and in the absence of judgments, a discussion on how to promote the victims' right to justice and accountability, on the occasion of the fifth Specialized Criminal Chambers anniversary.

These new victim-centered initiatives aim to make progress in the fight against impunity, even in the midst of a challenging political context and the absence of formal transitional justice efforts. Engaging grassroots and youth groups in local regions in a strategic way supports change. This happens through strengthening and consolidating the capacity and ownership of local CSOs/victims/youth-led groups of the process in relation to truth and memorialisation

Fundraising

In 2022, we signed a new contract with the Netherlands Ministry of Foreign Affairs, starting a new phase of our strategic partnership for 2022-2025. This important grant contributes to securing resources for continued work, allowing us to build on developing priorities, as well as to explore new areas.

We will deepen development of our role in brokering grassroots knowledge in regional and international policy spaces; continue support to INOVAS as it takes steps to consolidate as a network; strengthen partnerships including with CSVR and our engagement with the Justice Action Coalition; strengthen our programming in the

² The Yousufist-Bourguibist Conflict in the mountainous region of Tataouine saw a brutal battle between the French forces and the Fallagas in 1956. The French air forces attacked the mountain of Agri, killing many and capturing and torturing others. The remaining bodies were left on the mountain, which was declared a closed military zone, preventing families from proper burial.

DRC while building on progress achieved in our MENA country programmes; as well as explore possible entry points in new contexts.

New contracts were also signed with the Swiss Federal Department of Foreign Affairs FDFA to continue our work on Syria, as well as to contribute to our work supporting judicial independence in Central America through our Guatemala office. Co-funding for this initiative was secured from the Dutch regional mission based in Costa Rica.

In Burundi, a proposal to the UN Peacebuilding Fund was successful, signaling a new donor for Impunity Watch. The grant is for a project that will engage with young people in community-driven transitional justice in six provinces in Burundi. In Iraq, we participated as co-applicant in a grant from the Dutch embassy in Baghdad, led by the Bayan Centre and in partnership with Prospect Peace.

While 2022 was a year of successful fundraising which has enabled us to bolster our programmatic work, it is important to note that a majority of the donor funds becomes more restrictive and it is increasingly challenging to cover the organisational support needs that are required to carry out and manage these programmes in a healthy way.

Organisational development

In 2022 we finalised the content and design for our new [Strategic Plan 2023-27](#), and launched it early in 2023.

We aimed to make the process for developing the plan as inclusive as possible, combining input from team and board members, local partners and peers. We believe the participatory nature of the process adds real value to our new plan and hope it represents and supports the ambitions of all our programmes.

The plan builds on the progress made in the previous period, but seeks to move the organisation further to address gaps and identify new opportunities to strengthen our impact towards concrete change for victims and survivors, with a particular focus on building coalitions of victims and tackling the root causes of impunity. To strategically connect our local with our international work is at the heart of the new plan. The plan also condenses our approach to three interlinked strategies and objectives, as illustrated in our updated [theory of change](#).

The next steps will be to facilitate a series of internal discussions to identify how the plan can support programme objectives, alignment and knowledge-sharing across the organisation.

In 2022 we also **launched a new brand and visual identity and website**. A number of workshops organised at the beginning of the process helped ensure it was inclusive, to get team members on board and ensure the new brand and website reflected our needs. After several months of consultations and design phases, we launched the new brand and website in November.

Our new look captures the mission and vision of the organisation by introducing design elements and illustrations that accentuate our people-centred approach, while preserving the legacy of the old brand. Meanwhile, our new site is finally user friendly and provides us with a great foundation to speak about our important work for years to come.

The feedback from team members, donors and partners has been fantastic. We'll continue to refine and improve the new brand and website to ensure they fulfill our evolving communication needs. We'll also use the momentum of our 15-year anniversary to develop engaging digital content that helps shine a light on the fight against impunity.

Finally, we initiated a process to update and strengthen Impunity Watch's **integrity system**. This participatory process involved consultations with staff and partners to ensure a robust system that is flexible and responsive to different contexts and realities.

The updated system will ensure the organisation is well placed to prevent potential integrity violations, and to respond with appropriate measures should violations arise. Staff and partner consultations and the review of our current system has been undertaken by an external party with expertise in governance and integrity issues, with a final report expected in March 2023.

The Management Team in consultation with the board will develop a plan to implement recommendations of the report.

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 belonging 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 € 130,699 (for 1 FTE for a full year). The relevant annual director's salary in 2022 for assessment against the maximum remuneration was € 114,686 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 € 250,000 to cover short-term risks and to ensure that Impunity Watch can continue to meet its moral and other obligations (20% 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 2023

The 2023 Year Plan and budget have been approved by the board on February 2, 2023. A summary of the profit and loss account is as follows (in Euros).

	Budget 2023	Budget 2022
INCOME		
Grants, fees and interest	5,537,000	5,415,000
	<u>5,537,000</u>	<u>5,415,000</u>
EXPENDITURE		
General management and fundraising	493,000	407,000
Global research, knowledge sharing, partnerships and political action	910,000	963,000
Guatemala programme	387,000	355,000
Burundi programme	2,509,000	1,840,000
MENA programme	1,277,000	1,850,000
	<u>5,576,000</u>	<u>5,415,000</u>
Result for the year	<u>-39,000</u>	<u>-</u>
Appropriation of the result		
From general reserve	39,000	-
Total	<u>0</u>	<u>-</u>

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, 30 April 2023

Marlies Stappers
Executive Director Impunity Watch

BALANCE ON 31 DECEMBER 2022

(in Euros, after appropriation of result)

ASSETS	2022	2021
Fixed assets		
Tangible fixed assets	0	0
Current assets		
Receivables	1,055,866	631,855
Cash	2,254,563	3,233,672
	3,310,429	3,865,527
Total assets	3,310,429	3,865,527
EQUITY AND LIABILITIES		
Equity		
General reserve	201,359	188,281
Designated reserve	0	32,426
Restricted fund	584,682	982,977
	786,041	1,203,684
Current liabilities		
Creditors	-	71,873
Taxes and social securities	28,246	26,131
Other liabilities	2,496,142	2,563,839
	2,524,388	2,661,843
Total equity and liabilities	3,310,429	3,865,527

INCOME AND EXPENDITURE STATEMENT 2022

(in Euros)

	<u>Actual 2022</u>	<u>Budget 2022</u>	<u>Actual 2021</u>
INCOME			
Grants	4,491,775	5,415,000	5,228,430
Others	8,687	-	42,947
	<u>4,500,462</u>	<u>5,415,000</u>	<u>5,271,377</u>
EXPENDITURE			
General management and fundraising	325,246	407,000	240,633
Global research, knowledge sharing, partnerships and political action	1,005,867	963,000	703,345
Guatemala programme	271,180	355,000	366,956
Burundi programme	1,125,427	1,840,000	1,733,317
MENA programme	2,190,385	1,850,000	1,261,005
Western Balkans programme	-	-	6,339
	<u>4,918,105</u>	<u>5,415,000</u>	<u>4,311,595</u>
Result for the year	<u>-417,643</u>	<u>-</u>	<u>959,782</u>
Appropriation of the result			
General reserve	13,078	-	26,207
Designated reserve St. Lucia	-32,426	-	-49,402
Restricted fund NPL	-398,295	-	982,977
Total	<u>-417,643</u>	<u>-</u>	<u>959,782</u>

CASH FLOW STATEMENT 2022

(in Euros)

	2022	2021
Cash flow from operating activities		
Operating result	-417,643	959,782
Depreciation	-	-
Movements in operation capital:		
• receivables	-424,011	73,107
• current liabilities	-137,455	-1,798,785
	<u>-979,109</u>	<u>-765,896</u>
Cash flow from investment activities	-	-
Cash flow from financing activities	-	-
Movement in cash at banks	<u>-979,109</u>	<u>-765,896</u>
Cash at banks		
As at January 1	3,233,672	3,999,568
As at December 31	<u>2,254,563</u>	<u>3,233,672</u>
Movement in cash at banks	<u>-979,109</u>	<u>-765,896</u>

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.

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 of 1 January 2022</i>		
Cost	67,876	7,327
Investment subsidy	-67,876	-
Deprecation	-	7,327
Book value as at 1 January 2022	-	-
Investment	35,586	-
Investment subsidy	-35,586	-
Depreciation (20% per year)	-	-
Movement	-	-
<i>As of 31 December 2022</i>		
Cost	103,462	7,327
Investment subsidy	-103,462	-
Depreciation	-	7,327
Book value as of 31 December 2022	-	-

CURRENT ASSETS

Other receivables

	2022	2021
Prepaid expenses	34,471	18,617
Burundi office	353,727	167,561
Guatemala office	-	19,211
Grants to receive	660,550	401,382
Other receivables	7,118	25,084
	<u>1,055,866</u>	<u>631,855</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

	2022	2021
Cash in hands	5,761	1,191
Cash at banks	<u>2,248,802</u>	<u>3,232,481</u>
	<u>2,254,563</u>	<u>3,233,672</u>

The cash is free at disposal of the Foundation.

EQUITY

General reserve

	2022	2021
As of January 1	188,281	162,074
Appropriation of the result	13,078	26,207
As at December 31	201,359	188,281

Designated reserve St. Lucia

	2022	2021
As at January 1	32,426	81,828
Appropriation of the result	-32,426	-49,402
As at December 31	-	32,426

In 2020, € 81,828 in donations was obtained from organizations and individuals for the Santa Lucia case. In 2021 € 49,402 was spent. The remainder was spent in 2022.

Restricted fund NPL

	2022	2021
As of 1 January	982,977	0
Appropriation of the result	-398,295	982,977
As of 31 December	584,682	982,977

In 2021, € 1.000.000 was obtained from the National Postcode Lottery (NPL). € 17,023 was spent in 2021. € 398,295 was spent in 2022. The remainder will be spent in 2023.

CURRENT LIABILITIES

Taxes and social securities

	2022	2021
Wage tax and social securities	28,246	26,131
	28,246	26,131

Other liabilities

	2022	2021
Accrued personnel expenses	61,087	47,547
Hypotax	183,497	145,002
Consultants	29,150	26,141
Sub-grants	1,231,114	380,324
Accrued expenses	132,444	78,342
Grants received to be spend next year	858,850	1,886,482
	2,496,142	2,563,838

The amount of hypotax contains an estimate of the tax payable on salaries of expats in Burundi for the years 2016-2020 for a total of € 116,892. 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 2021 and 2022 (€ 66,605) will lead to a payment to the tax authorities of Burundi.

CONTINGENT LIABILITIES

The office space in The Hague is rented from January 2021. The annual rent obligation is € 38,126. The rent runs until the end of 2023.

INCOME

Grants

The breakdown is as follows.

	Actual 2022	Budget 2022	Actual 2021
Netherlands Ministry of Foreign Affairs DSH	2,718,612	2,387,000	1,978,402
Netherlands Ministry of Foreign Affairs	433,441	707,000	-
Belgium Ministry of Foreign Affairs	298,157	460,000	312,491
European Union	269,642	605,000	1,046,015
Swiss Ministry of Foreign Affairs	412,138	452,000	395,185
Private Foundation	116,229	238,000	40,404
GiZ	165,356	293,000	223,340
National Postcode Lottery	-	195,000	1,000,000
Pax	-	-	40,666
OxfamNovib	-	-	120,465
OxfamIbis Denmark	-	-	35,535
Other fundraising	86,887	78,000	79,432
	<u>4,500,462</u>	<u>5,415,000</u>	<u>5,271,377</u>

In 2022, we signed a new contract with the Netherlands Ministry of Foreign Affairs, starting a new phase of our strategic partnership for 2022-2025. This important grant contributes to, securing resources for continued work, allowing us to build on developing priorities, as well as enable us to explore new areas. We also started our new contract with the Belgium Ministry of Foreign Affairs for a programme in Burundi and continued with the implementation of our EU funded programme in the same country. Because of delays in acquiring '*protocol d' execution de programme*' the actual amounts for European Union, MFA Belgium are lower than expected when the 2022 was approved. Our GiZ funded programmes were successfully concluded in 2022. In addition to an underspend of the GiZ budget, the sub-grant to one of our partners was already reflected in the actual figures of 2021 and not in the actuals 2022. This is contributing to the difference between actuals 2022 and budget 2022.

For more details, see the specification and breakdown of the project costs per donor on page 28.

GENERAL MANAGEMENT AND FUNDRAISING

	<u>Actual 2022</u>	<u>Budget 2022</u>	<u>Actual 2021</u>
Personnel	156,271	178,000	126,967
Institutional development	20,360	79,000	-
Running costs	148,615	150,000	113,666
	<u>325,246</u>	<u>407,000</u>	<u>240,633</u>

The expenditures on institutional development were lower than in the budget as amongst other things it was difficult to schedule an in-person staff retreat due to full activity and meeting schedules of everyone after removal of most of the Covid-19 restrictions. In addition, we used less external support for our institutional development as initially budgeted for. The staff retreat is now being planned in 2023, also in the framework of our 15th anniversary.

GLOBAL RESEARCH, KNOWLEDGE SHARING, PARTNERSHIPS AND POLITICAL ACTION

	<u>Actual 2022</u>	<u>Budget 2022</u>	<u>Actual 2021</u>
Personnel & Consultants	473,939	492,000	500,436
Publications/ Communication	67,401	82,000	34,076
Knowledge sharing and exchange	84,751	121,000	21,917
Projects	300,000	198,000	112,764
Other costs	79,776	70,000	34,152
Total costs	<u>1,005,867</u>	<u>963,000</u>	<u>703,345</u>

The higher expenditures compared to 2021 can be explained by higher costs for knowledge sharing and exchange activities because of the increase of costs for flight and hotel accommodation post Covid-19. And on top the inflation which increased overall costs throughout 2022. The costs under projects are higher because we signed a multiyear contract with a strategic partner. The total value of the contract is included in the actual 2022 as per financial reporting guidelines.

GUATEMALA PROGRAMME

	<u>Actual 2022</u>	<u>Budget 2022</u>	<u>Actual 2021</u>
Personnel & Consultants	187,326	250,000	175,193
Research	6,703	15,000	60,553
Knowledge sharing / capacity building	35,364	18,000	62,200
Lobbying/advocacy	1,700	23,000	14,726
Running costs	40,087	49,000	54,284
Total costs	<u>271,180</u>	<u>355,000</u>	<u>366,956</u>

The actual expenditures in Guatemala are lower than expected. The main reason for this was an unexpected delay in the approval of donor funds and therefore a slower start of the implementation of the work. The human rights situation continued to deteriorate and forced us to respond and redirect much of our work to support independent prosecutors and judges who are being unfairly persecuted and to prevent as much as possible the overhaul of key achievements made in previous years in major transitional justice and corruption cases. In addition, we continued to offer legal and technical advice to the National Platform for Victims of the Armed Conflict to demand their rights to truth, justice, and reparation. This resulted in higher actual expenditures for knowledge sharing and capacity building. The lower actual costs for lobby and advocacy activities can be explained by the

fact that the contextual challenges forced us to adapt the activities to lower profile activities. In addition the international political agenda's didn't provide the relevant space to implement the activity as planned and we hope to implement the activities in 2023.

BURUNDI PROGRAMME

	<u>Actual 2022</u>	<u>Budget 2022</u>	<u>Actual 2021</u>
Personnel	302,132	347,000	311,700
Research	-	-	47,927
Knowledge sharing	63,048	-	9,068
Lobbying/advocacy	-	-	3,068
Projects	640,318	1,379,000	1,315,640
Running costs	119,929	114,000	45,894
Total costs	<u>1,125,427</u>	<u>1,840,000</u>	<u>1,733,317</u>

The expenditures in Burundi are lower than budgeted. The main reason is that we experienced a delay in requiring the '*protocole d' execution de programme*' from our line ministry for two new programmes and thus a later start of the implementation of those programmes.

MENA PROGRAMME

	<u>Actual 2022</u>	<u>Budget 2022</u>	<u>Actual 2021</u>
Personnel & Consultants	550,391	561,000	496,646
Publications/ Communication	11,535	61,000	13,924
Knowledge sharing and exchange	43,702	124,000	54,365
Projects	1,428,438	909,000	586,942
Other costs	156,319	195,000	109,128
Total costs	<u>2,190,385</u>	<u>1,850,000</u>	<u>1,261,005</u>

The total costs are higher which can be explained by the projects line. This includes to total value of the various 2-year contracts we signed with partners as per financial reporting guidelines. Not all of those were foreseen in the approved 2022 budget. One of the reasons for lower costs under knowledge sharing and exchange relates to fact that in the course of the year it was decided to organize only one exchange meeting in the framework of our support to the IIIM Lausanne Platform. Late recruitment of the MENA communication officer resulted in lower expenditures on publications and communication.

WESTERN BALKANS PROGRAMME

	<u>Actual 2022</u>	<u>Budget 2022</u>	<u>Actual 2021</u>
Personnel	-	-	6,339
Projects	-	-	-
Other costs	-	-	-
Total costs	<u>-</u>	<u>-</u>	<u>6,339</u>

As planned per our budget 2022, no expenditures were incurred under our Western Balkans Programme in 2022.

SPECIFICATION AND BREAKDOWN OF COSTS BY CATEGORY

PERSONNEL EXPENSES THE NETHERLANDS

	Actual 2022	Budget 2022	Actual 2021
Gross salaries	617,051	686,000	553,417
Social premiums	92,960	110,000	89,234
Pension expenses	76,447	109,000	70,404
Other personnel expenses	24,935	8,000	58,974
	<u>811,394</u>	<u>913,000</u>	<u>772,029</u>

Employees

During the year 2022, Impunity Watch had an average number of employees, converted to full time equivalents of 9.8 (2021: 8.9).

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 2022 has been charged to the profit and loss account of 2022. 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 2022	Budget 2022	Actual 2021
General management and fundraising	156,271	177,000	126,967
Global research, knowledge sharing, partnerships and political action	297,987	339,000	267,879
Guatemala programme	7,964	13,000	11,411
Burundi programme	29,452	32,000	42,024
MENA programme	319,720	352,000	317,409
Western Balkans programme		-	6,339
	<u>811,394</u>	<u>913,000</u>	<u>772,029</u>

The expenditures are a lower than budgeted because of late recruitment of two communication officers. Some of the work was conducted by hiring of consultants but these costs are not reflected under personnel expenditures.

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 € 199,000 in 2022. This composition below has been prepared based on the applicable regulations.

Remuneration of the Director:

	Actual 2022	Actual 2021
Period	Whole 2022	Whole 2021
Part-time percentage	100	100
Employment	Yes	Yes
Applicable remuneration maximum per year	199,000	191,000
Remuneration paid and taxable benefits (expenses)	96,381	94,105
Employers pension contribution	18,305	17,916
Total	114,686	112,021

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 2022 in excess of the individually applicable threshold amount.

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

- Brinton Lykes (Chair)
- Brandon Hamber (Treasurer and Secretary)
- Andy Carl

APPROPRIATION OF RESULT

In anticipation of the coming Board Meeting's adoption of the financial statements 2022:

- the net result of € 13,078 has been added to the general reserve
- € 32,426 for the Santa Lucia project has been deducted from the designated reserve
- € 398,295 from the National Postcode Lottery project has been deducted from the restricted fund.

SUBSEQUENT EVENTS

On 6 February 2023, southern Turkey and northern Syria experienced an earthquake of 7.8 magnitudes. The earthquake was followed by another one nearly as strong. The impact of the earthquake on our partners based in the affected areas goes beyond casualties and material damages. The whole civil society ecosystem that has been built over the past 10 years in northern Syria and southern Turkey to assist affected communities and victims of abuse and violence has been totally paralyzed by the earthquake and is partially, and in some instances, totally damaged at a time when the vulnerable groups they serve are in high need for their support. Partners adjusted their priorities and operations for the time being to be able to respond to the immediate needs of the people they are working with. We have been exploring ways to support our partners and contribute to mitigating the impact on them, and are in touch discussing specific ways to help, also through supporting their calls about the serious shortcomings of the international response and echoing their calls that much more needs to be done.

SPECIFICATION AND BREAKDOWN OF PROJECT COSTS 2022

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

	MFA DSH	MFA	MFA BE	Swiss	Private	EU	GiZ	NPL	Other	Total
Balance to spend 2021		265,000	653,369		90,643	23,295	48,041		2,377	1,082,725
Balance to receive 2021						-318,024			-691	-318,715
Transfers 2022	2,623,500	424,294	46,030	302,477	0	384,935	68,604		84,912	3,934,752
Available	2,658,047	689,294	699,399	302,477	90,643	90,206	116,645	0	86,598	4,698,762
Project costs 2022										
General management	187,279	8,955	5,483	16,817	67,088	4,417	5,748	8,563	20,896	325,246
Global research, knowledge sharing, partnerships and political action	785,758	13,332	2,034		43,858			114,020	46,865	1,005,867
Guatemala programme	60,608	31,851		37,494				100,308	40,919	271,180
Burundi programme	56,389	357,146	291,210			265,225	90,377	62,905	2,175	1,125,427
MENA programme	1,628,578	22,157	-570	357,827			69,227	112,499	97	2,190,385
Result					5,283		4	-398,295	-24,065	-417,643
Spend 2022	2,718,612	433,441	298,157	412,138	116,229	269,642	165,356	0	86,887	4,500,462
Multiyear contracts										
Balance spend 2022	836,572									
	1,882,040									
Balance to spend		255,853	401,242	36,800		164,955			0	858,850
Balance to receive		-95,112		-146,461	-25,586	-344,391	-48,711		-289	-660,550

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

Report on the audit of the financial statements 2022 included in the annual report

Our opinion

We have audited the accompanying financial statements 2022 of Impunity Watch Foundation, based in The Hague.

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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 2022, and of its result for 2022 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 2022;
- the profit and loss account for 2022; 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 2022 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.

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 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.

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 2022. 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 those charged with governance, 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, 10 July 2022
Van Ree Accountants

Was signed

drs. J. Bergman RA

