

Impunity Watch
Foundation

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Making justice work

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INDEX

DIRECTOR'S REPORT	3
BALANCE ON 31 DECEMBER 2025	23
INCOME AND EXPENDITURE STATEMENT 2025	24
CASH FLOW STATEMENT 2025	25
GENERAL NOTES TO THE ACCOUNTS	26
ACCOUNTING PRINCIPLES OF VALUATION	26
SPECIFIC NOTES TO THE ACCOUNTS	27
OTHER INFORMATION	37

DIRECTOR'S REPORT

Introduction

The world is experiencing a dangerous rise in impunity. We entered 2026 in a world where impunity is being normalised, and the global landscape for justice and accountability is deteriorating fast. As the post-war legal architecture and commitments to multilateralism fade, institutions created to protect human rights norms and standards are rapidly losing their mobilising power, with no universally-accepted alternatives yet in place.

Conflicts are becoming more fragmented and militarised. Globally, the rise of militarisation is driven by geopolitical tensions and record military spending at the cost of social programmes, development aid, and environmental protection. Peace negotiations now routinely exclude victims and marginalised groups, prioritising short-term stability and “transactionalism” at the expense of neglecting human rights and structural reform—resulting in the root causes of conflict remaining unaddressed, risking cycles of violence being repeated.

But the current political moment also invites opportunities for change. Backsliding in human rights brings about the potential to clarify priorities, forge coalitions, and launch coordinated resistance that rarely align in calmer times. Despite worsening crises, we see victims' groups, youth- and women-led movements, anti-racist and pro-democracy coalitions, and human rights defenders worldwide steadfastly challenging impunity in political arenas, courts, communities, and digital spaces. Their bravery underscores that the need for a strong, activist civil society is greater than ever.

The fight against impunity is resistance. Our core purpose is to support and strengthen increased pressure and resistance against those structures and power-holders that enable impunity, to ensure the political ‘cost’ of maintaining impunity becomes unacceptable. We aim for an inclusive world where the rights of all are fairly and equally promoted, to guarantee the international commitment of ‘never again’ – the principle that serious violations of human rights must never be repeated and modern-day empires must end.

Together with victims and their allies, we work towards a world where justice and accountability are the norm. We see it as our responsibility to work alongside them to step up and be a leading voice in the fight against impunity. Fighting impunity is a collective, activist endeavour that requires strong coalitions operating locally, nationally, regionally, and globally. We have sharpened our focus at each of these levels to ensure that our interventions contribute towards resisting impunity and adjusted our strategic vision in light of the changing world, while remaining true to our core values and mission. Our work is made possible by the generous support of our donors, long-term relationships with our grassroots partners, and the activism and commitment of our dedicated staff across our various programmes.

This Director's Report highlights our significant impact in 2025, within the framework of our updated strategies in light of the new political reality, titled [‘Vision 2030’](#).

Impunity as a political choice: What's at stake

As we highlight in our new Vision 2030, impunity is a political choice.ⁱ Across the fragile and conflict-affected contexts where Impunity Watch works, impunity for serious human rights violations (such as mass atrocities, enforced disappearances, political violence and inter-community conflict) is a structural feature of political systems, embedded in broader systems of power, *in which accountability is deliberately suppressed*.

Current structures of impunity find their origins in unresolved historical injustices. We believe colonial and imperial powers bear a responsibility to support efforts to dismantle systems of abuse, structural inequality, and impunity that persist in the societies they once so violently disrupted. The international rules based order has failed to address these injustices sufficiently.

Furthermore, we identify a worrying trend in which justice institutions are not merely weak or dysfunctional, but are being increasingly captured and weaponised, equally at local and global levels.ⁱⁱ The rising criminalisation of justice actors and activists who fight against impunity is a warning sign that must be taken seriously, and is an issue that we have been working on for several concentrated years. In addition, double standards and power imbalances are undermining the legitimacy of institutions that form the international rules-based order, such as the United Nations (UN) and the International Criminal Court (ICC). Where justice systems no longer protect but actively undermine human rights, the political and operational space for meaningful, victim-led justice processes shrinks dramatically.

The fight against impunity in the 21st century also includes digital concerns. Artificial intelligence (AI) and emerging technologies are reshaping justice and accountability in transitional and post-conflict contexts, offering new tools for documentation and victim participation—while also creating serious risks for repression, disinformation, surveillance, and the manipulation of evidence. In many conflict-affected settings, weak safeguards and unequal access to technology increase vulnerabilities for civil society, victims, and human rights defenders, particularly women's rights activists. As AI accelerates power asymmetries and complicates accountability for violations, the gap between technological development and the rule of law continues to widen. We have realised that addressing these risks requires rights-based regulation, stronger oversight, meaningful participation of affected communities, and context-sensitive innovation that supports rather than undermines the fight against impunity.

The consequences of the normalisation of impunity are most severely felt by the most marginalised—women, youth, victims and communities affected by serious human rights violations—who face not only the persistence of past injustices, but growing exposure to

ⁱ In our new Vision 2030, we define impunity as a political choice made by power-holders inside states or by non-state actors to tolerate or enable human rights violations, crimes or other harm, and exclude others from opportunities without fear of consequences. This choice is shaped and sustained by unequal power relations, historical abuses, authoritarian governance or—the opposite—the absence of governance, failed international interventions, and state institutions captured by corrupt or complicit elites—structural conditions that create and sustain 'structures of impunity' by lowering the political, legal, and moral costs of wrongdoing.

ⁱⁱ By 'capture', we refer to the systematic distortion of (transitional) justice institutions by political, military, economic, or criminal interests in ways that undermine their independence, impartiality, and capacity to uphold human rights, victim rights, and accountability—including through the criminalisation of those who resist.

By 'weaponisation', we refer to the strategic use of justice institutions as a tool to suppress dissent, for example through criminalisation, selective prosecution, lawfare or political persecution.

new violations as political support for meaningful accountability shrinks, and losing access to the very institutions that should be guaranteeing their rights and preventing violence from repeating.

Unless the structural realities of impunity are confronted, (transitional) justice processes cannot meaningfully uphold the rights of victims. A reform agenda that is fit to dismantle structures of impunity is more urgent than ever. Building, defending, and reinvigorating multilateral norms and institutions that respond to human rights violations is necessary for the survival of the accountability project. A better future is only possible by overcoming factors undermining the legitimacy of the rule of law, and by addressing the root causes of violations.

After nearly 20 years of collective work with marginalised communities, we have learned that the only way to achieve meaningful, sustainable justice is to dismantle the root causes of impunity and challenge asymmetrical power dynamics that enable these drivers to persist. We do so by investing in stronger analysis, reinforced mobilisation alongside victims and concerned communities as part of a broader ecosystem of resistance, and by redoubling advocacy efforts to enact change. ***Justice must be politically-grounded, so that impunity becomes the exception and not the rule.***

Youth, women, and victim-led justice

Youth play a crucial role in resisting impunity, actively giving substance to the international commitment of ‘never again’. **In many contexts where we work, youth mobilisation is both a form of justice and a strategy for prevention.** Their mobilisation for change raises the political costs of impunity, successfully challenging traditional political hegemonies – unfortunately often at great risk to young people themselves, as demonstrated by youth-led activism in Iraq’s Tishreen protest movement for reform and demands to end corruption.

As part of our Vision 2030, we are strengthening our collaboration with youth-led platforms and coalitions to influence policy and mobilise activism on the global and regional level. At the African level, collective youth activism through platforms such as the African Youth for Transitional Justice (AY4TJ) have successfully amplified national priorities towards a unified reform agenda. 2025 has been an important year for us to shape this agenda together with important youth-networks and coalitions on the African continent.

CASE STUDY: Youth as change agents in the AU

The African Union Transitional Justice Policy (AUTJP) provides a comprehensive framework to address past injustices and promote sustainable peace across Africa. While the importance of dealing with the past in transitional justice (TJ) processes is widely acknowledged, *youth often remain sidelined in decision-making, policy discussions, and implementation of justice processes.* This is despite youth making up 60% of the African continent, representing immense potential as agents of change.

We advance youth-centred efforts around justice and accountability through joint collaborations with youth platforms and the African Union (AU).

- **‘Legacy’ series**

In partnership with the AY4TJ Platform, we developed [five youth-led policy briefs](#) which explore the enduring impacts of past atrocities and historical injustices

(slavery, colonialism, apartheid, and systemic violence) on intergenerational harm and the lived realities of youth, and how they shape problems of impunity today in different African contexts.

Advocacy for change: The ‘Legacy’ series offers recommendations – from dismantling the structural foundations of colonial legacies, to designing transformative reparations programmes and reforming institutions so they are better equipped to guarantee human rights and the rule of law – aligned with the AUTJP, aimed at governments, transitional justice institutions, and international organisations to ensure that justice in Africa is forward-looking and anchored in the voices, leadership, and vision of its youth.

Impact: Recommendations were well received by AU officials, leading to plans to develop a continental youth reparations agenda.

- **Youth-friendly AUTJP resource**

Many young people report that the AUTJP’s heavy structure and technical language limits their understanding, participation, influence on, and ownership of TJ processes. This is especially concerning as it results in their lack of engagement in the AUTJP, the dismissal of their priorities in the fight against impunity, and diminishing the impact of their broader activism.

To bridge this gap, we co-produced a [youth-friendly version of the AUTJP](#): an accessible, youth-led inclusive resource with the Youth Organisation for Research and Justice Advocacy (YORJA).

Advocacy for change: We launched the resource to international diplomats, Member States, policymakers, and key TJ stakeholders with the aim to mobilise their support and improve youth-centred decision-making in the implementation of the AUTJP. We subsequently held multiple trainings with civil society organisations on practical roll-out strategies at the national level.

Impact: Collective discussions will aim to increase effective youth participation and activism in and surrounding TJ policy and practice, and strengthen continental networks for youth-led advocacy.

By speaking truth to power and calling out inherited legacies of injustice, we seek to amplify youth advocacy and strengthen the AUTJP’s effectiveness as a tool to address impunity across the continent to enact system change.

Quote: *“This series has been a testament to the power of youth-led knowledge production and collaborative justice work.” –Enya Echeng, Chairperson of the AY4TJ and Executive Director, YORJA*

Everywhere we work, we see that women are at the forefront of the fight for justice both during and after conflict. Through our activism, we seek to make their role visible, and support women’s leadership, such as in the case of the Indigenous Maya Achi women in Guatemala. The courage and clarity they have shown in their decades-long mobilisation to seek justice and accountability for serious human rights violations is indispensable to the broader fight against impunity, and towards ensuring peace and non-recurrence.

CASE STUDY: Maya Achi survivors' fight for justice prevails in Guatemala

On 30 May 2025, a top specialised court in Guatemala convicted three former members of the Civil Self-Defence Patrols (PAC) to 40 years' imprisonment each for crimes against humanity and sexual violence committed during the internal armed conflict (between 1981-1983), against 36 Maya Achi women from Rabinal, Baja Verapaz. This is the [second trial](#) building on the [historic January 2022 verdict](#) for the Maya Achi women, after decades of seeking justice. It strengthens precedent on condemning sexual violence as a weapon of war (with political implications beyond Guatemala) and reinforcing Indigenous women's rights and long-awaited community reparations. We continued our legal, financial, and technical support for the trial proceedings, supporting the Indigenous women lawyers representing the survivors in the case, and strengthening culturally grounded justice.

On International Women's Day on 7 March 2026, we succeeded in the [re-painting of a mural in Rabinal, Baja Verapaz](#), which was part of the many reparations measures granted in the case, but which was erased in July 2025. Lucia Xiloj, one of the Indigenous women lawyers, handed out the second ruling during this event to representatives of state institutions. She appealed to the state's commitment to implement the 19 transformative reparations measures, which are still being delayed. One of the survivors, Paulina Ixpatá, emphasised the importance of reinstalling the mural for them and its significance in representing their story, their voice, and in remembering what happened during the armed conflict to ensure that such violence is never repeated.

Quote: *"It is important to continue supporting the Maya Achi women's journey of healing and redress not only for them but their children, families and communities so this will never happen again."* –[Pramila Patten](#), UN Special Representative on Sexual Violence in Conflicts (June 2025)

We also contributed our expertise on strategic litigation for gender justice in the Maya Achi case, at the Gender Justice in International Criminal Law Conference in The Hague in October 2025. Furthermore, we launched a [report](#) co-produced with our partners, Women Now for Development on the crime of chemical weapons attacks and its ongoing impacts on survivors. It is a powerful example of survivor-led knowledge production and intersectional feminist research approaches, and was highlighted as supporting evidence in the landmark universal jurisdiction case into the use of chemical weapons in Syria by the Paris Criminal Court.

Victims and marginalised communities at the center

Our work remains rooted in deep solidarity with victims, survivors, and communities most affected by widespread human rights violations, especially the most marginalised. Justice and accountability for them is our starting point and ultimate measure. We seek to partner as equals, contributing analysis, expertise, and political access. We have strengthened our approaches based on lessons learned from our nearly two decades of joint work with victims and survivors.

CASE STUDY: Transitional justice in action

In November 2025, we produced and released a visual booklet, ['Transitional Justice in Action'](#) in partnership with Civil Rights Defenders, a Global Initiative against Impunity (GIAI)

Consortium Member. It commemorates the 10th anniversary of the EU's transitional justice policy, celebrating progress with powerful stories and statements from victims and survivors leading these movements worldwide.

The booklet is designed for civil society, justice practitioners and policymakers – bridging the gap between grassroots action and global advocacy. It reinforces that transitional justice can be a political tool to uproot structures of impunity, forming the foundation for accountability and non-recurrence. Our [joint statement](#) also highlights the systemic challenges that still persist in our collective fight against impunity, and puts forward key recommendations for the EU and Member States.

The visual booklet showcases impact stories from grassroots organisations in contexts including Guatemala, Syria, DRC, Sri Lanka, Ukraine and more. The campaign collects lived-experiences of victims and survivors, emphasising that transitional justice is possible even amid protracted conflict. It documents how local actors are resisting impunity across regions. They demonstrate the value and relevance of transitional justice initiatives in a world that is facing new and worsening crises.

The challenges of impunity faced in different contexts require tailored approaches to fighting it. Some countries experience institutions captured by elites that require continuous pressure to counter its co-optation to fight impunity and enable justice, while in the absence of a functioning rule of law system in more restrictive environments, community-driven approaches to justice are inherently political resistance – often serving as the starting point for mobilisation for change and building up such institutions. Strategies that support memorialisation, mental health and psychosocial support (MHPSS), and multi-generational exchange are important avenues where grassroots resistance begins developing a reform agenda and calling for change.

CASE STUDY: Trauma healing and positive masculinities transforming Burundians

In Burundi, there has been little accountability for decades of cyclical violence, resulting in widespread impunity and leaving deep divisions in communities. Many ex-combatants have not been adequately supported by Disarmament, Demobilization and Reintegration (DDR) processes and continue to perpetrate violence while struggling with trauma, isolation, and stigma. Around election periods, tensions often escalate, making the risk of political mobilisation into recurring cycles of violence particularly acute.

Our approach to MHPSS combines trauma-focused interventions with community-based strategies to address the psychological and psychosocial dimensions of impunity. Through trauma-healing and training on positive masculinities that we conduct with partners such as Trauma Healing And Reconciliation Services (THARS), ex-combatants report a significant improvement in their mental health. Their families and communities confirm positive changes in their social relationships, with reduced acts of aggression and cases of gender-based violence.

Quote: *“Before, I was an irritable and violent man, towards my wife, my children, and those around me. The training on positive masculinities opened my eyes ... Violence no longer has a place in my life, neither at home nor at work.” –Ex-combatant, Muyinga province*

The process has created space for non-formal accountability and justice, which is essential

in contexts where impunity is structural and the scale of violence too great for criminal accountability. Community-based initiatives therefore strengthen resilience and contribute to sustainable and lasting transformation that prioritises healing from the past, accountability for past atrocities, resisting prevailing impunity, and addressing the root causes of violence.

CASE STUDY: Preserving memory across generations in Tunisia

Fourteen years after Tunisia's revolution, the country's transitional justice process remains unfinished. The preservation and transmission of memory are central to breaking the cycle of impunity, offering a powerful means for victims to publicly document their experiences for collective resilience, which is crucial to warn against future injustices potentially repeating.

In the absence of state-led initiatives and shrinking political space, it is clear that civil society must play a central role in documenting and promoting the experiences of those who have been silenced. Preserving the memory of Tunisia's marginalised communities—who have historically borne the brunt of repression and continue to be excluded from the country's dominant narratives—and passing it on to future generations is an essential step for the recognition of victims and to insist on the importance to turn truth, accountability, and transforming principles of “never again” from rhetoric into reality.

- [‘The duty of memory: Preserving memories of victims of violations in Tunisia’](#)

We launched a report dealing with preserving memories of the prison experience, in order to institutionalise collective memory, counter state-imposed silence on human rights violations, and preserve collective and inclusive narratives of history. Supporting victims of violations in memorialisation initiatives is essential for healing, to ensure that grave violations (such as torture) will never be perpetuated again, and to rebuild trust between the Tunisian state and civil society.

Advocacy for change: The report is a launching pad to amplify a series of dialogues with university students to engage with their history, so that they can interact directly with victims and survivors (such as political prisoners) to build their activism, and to animate a wider political public consciousness that does not tolerate violations.

Quote: *“Dealing with memory in a responsible manner is a moral and political necessity to build a society capable of coexistence and justice.” –Karim Abdel Salam, Tunisian human rights activist*

We have invested in parallel efforts to carry forward both formal and informal approaches to break cycles of violence and impunity, ensure the prevention of violence, all while strengthening impact through effective alliance and coalition-building at different levels. This balance has enabled us to take advantage of entry points as they emerge and plant seeds for change. For example, our long-term grassroots partnerships in Syria with civil society organisations resulted in the creation of the United Nations [Independent Institution on Missing Persons in the Syrian Arab Republic \(IIMP\)](#). Meanwhile, building victims' coalitions of marginalised communities most impacted by violence in the DRC enabled us to successfully influence the draft [national transitional justice policy](#) and incorporate their priorities within it. Such long-term partnerships enable us to seize these opportunities and act swiftly as necessary – which will become even more important in the coming years to build and strengthen ecosystems of resistance against impunity. We will redouble our

efforts to connect these efforts to ecosystems of resistance, and to raise the 'costs' for keeping impunity in place.

CASE STUDY: Building inclusive coalitions in Iraq

Building inclusive victim- and family-led coalitions rooted in genuine solidarity is central to Impunity Watch's strategy for resistance. 2025 marked a significant step forward in that effort in Iraq, particularly by bringing together diverse groups of victims, women-led initiatives, and youth activists to mobilise around a shared advocacy agenda on enforced disappearance and continued impunity.

Since 2021, Impunity Watch has accompanied the October Martyrs Association (OMA) from its beginnings as a group of student protesters from the Tishreen movement, demanding accountability for the violence and killings carried out by militia groups during the protests, through to its emergence as an independent, community-rooted organisation with strong networks across Najaf and the southern provinces.

In October 2025, OMA's growing organisational strength translated into concrete collective achievements, such as the official launch of the October Victims Association in Najaf in the presence of dozens of victims, families, activists, and civil society representatives; and **the renaming of two streets in Baghdad and Najaf to commemorate the October 2019 protests**. Through sustained investment in training, awareness-raising, and capacity strengthening, larger groups of victims also announced their decision to organise into a league of victims' families to continue advocating for justice and visibility.

These developments reflect a broader shift in relationships between victims, civil society organisations, and decision-makers that Impunity Watch's coalition-building work has sought to enable. **In a context of increasingly restricted civic space**, where the Tishreen protests remain a highly sensitive subject and militia-affiliated actors continue to violently target and file spurious lawsuits against activists, **the formalisation of a victims' association is a pivotal achievement in moving compensation cases forward and represents meaningful resistance to the ongoing normalisation of impunity**. This foundation of trust, solidarity, and demonstrated collective agency is what the programme will continue to build on as it works to connect local mobilisation to national and international advocacy for accountability.

Quote: *"For the first time, we were able to sit with decision-makers and explain what justice means for our families. This process gave us both a voice and a path forward."* – Family member of a victim

CASE STUDY: Bridging international justice with affected communities in the DRC

On 15 December 2025, the Paris Assize Court sentenced Roger Lumbala Tshitenga to 30 years in prison for complicity in crimes against humanity committed during the 2002 "Effacer le tableau" (Erase the Board) [military operation in north-eastern DRC](#). It was a historic verdict – the first universal jurisdiction trial related to events in the DRC.

The trial was especially significant for minority communities targeted during the military operation and for the female survivors of rape and sexual violence whose testimonies broke decades of silence.

Together with GIAI Consortium Member TRIAL International, we supported media coverage of the trial in Paris, with the goal of improving access to information for Congolese communities and victims directly affected by the crimes judged in the Lumbala trial.

The journalists who attended and reported on the trial subsequently held discussions with direct and indirect victims in the DRC to understand first-hand the perspectives of those for whom justice was being delivered.

For an analysis of the trial's impact on communities and recommendations of key lessons for future universal jurisdiction proceedings, including challenges to accessing justice and meaningful victim participation, [read our op-ed here](#). We are further developing a bulletin on the importance of formal and informal approaches in this case, to highlight how structures of accountability must be strengthened to improve justice delivery to marginalised communities.

Quote: *"The announcement of the trial's outcome has given us hope that we, the direct and indirect victims, can have our rights restored."* – Community leader

"This should not remain an isolated case ... There are many other warlords who are free and continue to commit atrocities". – Victim from Beni

Our strategies for resistance

Our strategies in making a unique contribution to the fight against impunity centre around three mutually reinforcing pillars: rigorous research to understand causes and consequences of impunity to guide our action, helping build and being part of strong coalitions for justice, and action and advocacy for change so that institutions are reformed to be fit for purpose. These are not new to our work; instead, we are sharpening our proven track record of work within each pillar, and systematically scaling up our efforts to strengthen the impact of our resistance. In times where impunity is the norm, our organisation remains highly relevant and is stepping up efforts to mobilise for change.

Action-oriented research

Our research is designed from the outset to serve mobilisation and advocacy. Research topics and priorities are identified as a direct response to the current normalisation of impunity as described in IW's Vision 2030. This will include strengthened coordination within Impunity Watch between thematic and country priorities in order to guarantee cohesion between different programmatic objectives. Our research will build on our already existing strong body of knowledge, such as on militarised masculinities and the importance of mental health and psychosocial support (MHPSS) in transitional justice processes, as well on new topics impunity has been pioneering in the last years such as resisting criminalisation and capture of justice institutions, the impact of new technologies on TJ, and youth activism in TJ.

We are stepping up efforts to produce rigorous, action-oriented research grounded in grassroots knowledge – mapping power structures, root causes of impunity, and entry points for resistance – to trace concrete pathways towards justice, accountability and reform. This will include analysis of impunity dynamics and institutional entry points; systematic monitoring and evidence generation; participatory and action-oriented research with victims, concerned communities, and civil society; comparative and

thematic research at global and continental levels; and strategic communications strategies to raise public awareness, engage the media, and to disseminate findings to national, regional, and international actors. Our analysis seeks to inform, guide, and strengthen collective action and policy responses and agendas. Our report, [*'Interdependent justice: Collaborative leadership in a fragmented global landscape'*](#) argues that sustaining justice now depends on building a resilient, interdependent ecosystem: one that redistributes power, centres survivor leadership, and treats solidarity as infrastructure.

Building strong coalitions

Coalition-building and mobilisation is the vehicle through which research findings are translated into sustained political pressure. Our work supports three types of coalitions: thematic expert networks that enhance technical capacity to develop reform agendas; alliances capable of positioning issues on relevant policy agendas; and victim and grassroots activist movements that raise public awareness and mobilise political pressure for reform. We will prioritise strengthening victim, survivor, and youth organisations as well as justice actors, including to understand, critically engage with, and respond to the opportunities and risks associated with new and emerging technologies in transitional justice and accountability processes; building coalitions and networks at national, regional, and global levels; organising regional and international engagement including trainings, exchanges, and policy forums; and research and knowledge production in support of mobilisation.

Strong coalitions are needed more than ever to push back against impunity. In our strategic engagements with alliances and movements, we provide important connections to grassroots actors. We work as equal partners on roadmaps for resistance. Our goal is to ensure that victims and marginalised groups are central actors in making justice work.

CASE STUDY: Strengthening Syrian-led justice with regional and international allies

Syria faces an enormous legacy of large-scale and systemic violations, from war crimes and crimes against humanity committed since 2011, amid a prior backdrop of decades of repression.

The fall of the Assad regime in December 2024 has brought about a narrow window of opportunity to transition the system into one grounded in rights and accountability, including rebuilding justice and rule of law institutions in order to break cycles of impunity for good.

On 16 October 2025, we held a high-level panel in Brussels, titled “Transitional Justice and Accountability in Syria – The Role of the EU” with partners from the [Global Initiative against Impunity](#) (GIAI) – TRIAL International, REDRESS, ECCHR, and local Syrian-led organisations.

The [event](#) focused on how the European Union can support transitional justice processes in Syria following the political shifts of December 2024, bringing together Syrian civil society, survivors, EU decision-makers and practitioners. It provided a strategic platform for elevating Syrian voices, mapping accountability pathways, and generating momentum for EU policy commitments towards truth-seeking, reparations and structural reform.

By positioning Syria’s transitional justice agenda within the EU policy framework, the event helped link local survivor demands and global justice mechanisms, and underscored that transitional justice is still viable even in protracted conflict environments.

Advocacy for change

Advocacy and political action translate the evidence generated through research and the political pressure generated through mobilisation into targeted engagement with decision-makers and institutions at national, continental, and international levels. Our advocacy is bottom-up and grounded in victims' rights and grassroots action, and operates across multiple complementary levels simultaneously, ensuring that domestic pressure is reinforced by continental and international incentives and vice versa. We engage with multilateral institutions including UN bodies and actors such as the Human Rights Council, the Office of the High Commissioner for Human Rights, relevant Special Rapporteurs, EU institutions, the European External Action Service, as well as other regional bodies and bilateral actors. This includes engagement with the African Union to leverage the AU Transitional Justice Policy as a genuine accountability tool; targeted national and institutional advocacy in each country context; advocacy for protection mechanisms for criminalised justice actors and human rights defenders, including within the InterAmerican System for Human Rights (IAHRS); advocacy for rights-based AI governance frameworks engaging processes at the Council of Europe, the EU, the UN, UNESCO, the ICRC, and the Justice Action Coalition; and dissemination and comparative learning across contexts, including through strategic communications strategies to raise awareness and contribute to public narrative development and counter disinformation.

We will continue to expand and refine our strategies to ensure they remain fit-for-purpose. We are intensifying our international advocacy and seeking entry points in multilateral and regional institutions such as the UN, the African Union, the IAHRS, and the European Union among others. We are also deepening connections with broader civil society movements to create a new momentum towards justice and accountability, such as our collaboration with the International Network of Victims and Survivors of Serious Human Rights Abuses (INOVAS) to elevate their 'Guidelines for Victim Participation' to the institutional level at the UN.

CASE STUDY: Presenting guidelines for victim participation at the UN

In September 2025, we launched the [*'Guidelines for Victim Participation in Justice Processes'*](#) in a [*side-event at the 60th session of the Human Rights Council in Geneva*](#). We were joined by the Office of the International, Impartial and Independent Mechanism (IIIM) for Syria, the Office of the United Nations High Commissioner for Human Rights (OHCHR), 11 Member States, UN Special Procedures, and more.

Key international actors emphasised the urgency of centring victims' perspectives at all levels. This is at the heart of the Guidelines – that victims must be front and centre in political and justice processes. Developed by the International Network of Victims and Survivors of Serious Human Rights Abuses (INOVAS), the Guidelines outline nine principles for the work of any national, international, or UN institution concerned with Transitional Justice.

We remain committed to the wide adoption of the INOVAS Guidelines by States and regional and national institutions around the world.

Quote: *"Victim participation is vital for all pillars of Transitional Justice. Victims are owed more robust support to ensure they are participating as equals, not symbolic figures."* – Bernard Duhaime, UN Special Rapporteur on Truth, Justice and Reparation

"Your presence here reflects your belief in our role as victims and what we can achieve, regardless of what we have endured. See us not as passive individuals, but active agents of change. Therefore, what I ask of you is to adopt these guiding principles. Use the victim-centred approach as a tool to reshape your projects and plans." –Yasmen Almashan, Caesar Families Association

Our thematic priorities

Resistance must be focused and grounded in real-world contemporary challenges in the fight against impunity. We have identified four thematic priorities that address the systemic, cultural, and institutional drivers of impunity: strengthening institutions, challenging militarisation, youth and mobilisation, and harnessing new technologies in the fight against impunity.

Strengthening institutions

We seek to reclaim, reinforce, and transform justice institutions so they can effectively fulfil their mandates to promote and protect human rights and address serious and systemic injustices. Entry points include working with reform-minded actors within states to challenge state capture and criminalisation of those who resist where it is possible, such as in Iraq. In other contexts such as the DRC, we have found success through working with national and international actors to elevate community-based research into advocacy at institutional levels. For example, we presented reports on the DRC at a side-event to the UN Human Rights Council (60th session) in Geneva and to the UN Special Rapporteur on TJ to centre victims' aspirations for a comprehensive national TJ policy, and the urgency of institutional reforms in the security and justice sectors for guarantees of non-repetition.

CASE STUDY: Working with reform-minded actors on enforced disappearance in Iraq

Enforced disappearance is one of the key unresolved issues in Iraq, affecting the relatives of the disappeared, millions of Iraqis across the country and from all ethnic and religious groups. Addressing the issue on the political level and improving the legal framework is urgently needed.

The UN Committee on Enforced Disappearance visited Iraq and published a report with clear recommendations towards the Iraqi government in 2023. On the basis of the needs of the families of the victims and the recommendations of the CED, we directly engage with the Iraqi government and parliament to support reforms that aim at supporting the families and [holding perpetrators accountable](#).

We convened a study visit of Iraqi Members of Parliament to Bosnia, where important lessons can be drawn in dealing with the issues of enforced disappearance and missing persons. A concentrated effort led through strong institutions, political will, and cooperation with international actors and mobilising victims led to 75% of missing persons being identified in Bosnia. The study visit provided Iraqi MPs the opportunity to learn from this experience, learn about normative frameworks and legal instruments to guide work, and **facilitate an open strategic discussion on the reforms and steps needed in Iraq.**

This collaboration strengthened our engagement with the Human Rights Committee of the Iraqi Parliament, towards a long-term goal of developing a law on enforced disappearances

aligned with a network of victims' associations that we helped build. We have established cooperation with the Parliamentary Development Institute that facilitates the engagement of Iraqi MPs, building support in parliament for necessary reforms and engagement about draft legislation on the table.

CASE STUDY: Bridging Syrian TJ processes with international allies

In February 2026, we facilitated a visit of Syria's National Commission for Transitional Justice (NCTJ) to The Hague, enabling direct engagement with the Dutch Ministry of Foreign Affairs, international justice actors such as the International Criminal Court (ICC), the International Court of Justice (ICJ), the Organisation for the Prohibition of Chemical Weapons (OPCW), Eurojust, and held a panel discussion with civil society and the diaspora.

Throughout the visit, we emphasised the [general principles for justice, truth, and remedy](#), a collective call for action presented by 61 Syrian civil society organisations (CSOs) and victims' groups. We are developing and implementing a systemic monitoring of the TJ process to assess its progress, whether it contributes to addressing institutionalised impunity, with lobby and advocacy for reform planned as necessary.

This does not mean that challenges do not remain. Human rights defenders and independent justice operators continue to face excessive criminalisation and [persecution](#) for defending their rights, while justice systems systematically engage in lawfare to suppress dissent and perpetuate impunity. Ensuring the independence of the judiciary remains vital for safeguarding democracy and human rights. For example, we have been closely monitoring [key judicial elections](#) in Guatemala, mobilising resistance movements and engaging in systematic advocacy efforts targeting national, regional and international policy forums to counter the structural attempts to corrupt these processes that will be vital for [restoring democratic institutions](#). We also supported the visit of the Netherlands Human Rights Ambassador, [Wim Geerts' crucial visit](#) to Guatemala in March 2026, where he met with government officials, civil society organisations, youth groups, independent judges, as well as the imprisoned Indigenous leaders Luis Pacheco and Héctor Chacón and with lawyer [Claudia González](#), who continues to face criminal charges for fighting corruption in Guatemala. Our work is focused directly on supporting these criminalised actors through strategic litigation, pressuring for the need for sanctions against corrupt actors, and organising a monitoring visit to Guatemala of esteemed international justice actors to raise awareness about the challenges surrounding ensuring a fair elections process and advocating for greater international involvement, including from the EU.

Challenging militarisation

We have further strengthened our thought leadership and community-based approaches to transforming militarised and violent masculinities, which have been identified by many victims' groups as a structural driver of violence and impunity.

We aim to confront the growing normalisation of violence and the expansion of militarised approaches that undermine human rights, weaken accountability, and shrink the space for gender-transformative and rights-based solutions. A core part of this endeavour is our focus on transforming violent and militarised masculinities to understand how militarised gender norms and power structures enable, justify, or perpetuate human rights violations, and elevate [urgent action required](#) to the institutional level.

CASE STUDY: Transforming militarised masculinities for a more peaceful world

Ahead of the NATO summit in The Hague, we co-hosted an event with the Dutch Gender platform WO=MEN to unpack the concept of violent and militarised masculinities, identified by many victims' groups as a root cause of impunity and gender inequality. In the process, we animated a conversation about potential solutions that can contribute to systemic change and transformative justice.

We supported the publication of a working paper on [*'Linkages between Militarized/Violent Masculinities and Impunity'*](#), which provides an overview of militarised masculinities, including how they are constructed, sustained, and manifested in conflict and post-conflict settings, and their links to patterns of violence and impunity.

We are working on the next phase to provide practical guidance for UN Human Rights Inquiries and similar mechanisms, with concrete recommendations for policymakers and practitioners on how to integrate such analyses into evidence-gathering, survivor engagement, and gender-sensitive investigative approaches. Strengthening analysis into this crucial root cause of violence and impunity will directly impact the reform of institutions and enable them to live up to the promise of "never again".

Quote: *"When systems reinforce violent masculinities, it becomes a breeding ground for impunity. It must be the global priority of institutions to break these cycles."* – Philipp Schulz, lead researcher

Youth and mobilisation

We continue to strengthen youth-led movements and collective action to reinvigorate the fight against impunity, make it future-proof, and uphold the promise of "never again." Our work on the African continent supporting two continental youth organisations is testament to this, as is our commitment to meaningful youth engagement in policy spheres. Throughout 2025, we supported young people to participate in national, continental, and international forums, and actively secured space for youth to take the lead in setting the agenda.

CASE STUDY: Keeping memory alive across generations in the Balkans

We supported the commemorative programme of the historic 30th anniversary of the Srebrenica genocide. This included a high-level international conference; the Srebrenica Youth School which engaged 40 young people from 20 countries in workshops, site visits, and dialogue sessions focused on transitional justice, memory, and genocide prevention; and a powerful commemorative art exhibition and installation in honor of the Mothers of Srebrenica, whose loved ones were killed in the genocide, and who have bravely led the fight for justice, memory, and dignity. Speaking up against denial and revisionism is essential for the fight against impunity today in Bosnia and Herzegovina.

Quote: *"Together, we honored the memory of the victims, amplified the voices of survivors, and created space for reflection, learning, and dialogue—especially among the younger generations."*

[The partnership with Impunity Watch] made all of this possible, not only through financial support, but also by standing in solidarity with our mission to confront denial, preserve truth, and foster long-term peace.” –Post-Conflict Research Center (PCRC)

New technologies in the fight against impunity

The global expansion of [Artificial Intelligence \(AI\)](#) and [new technologies](#) are rapidly transforming the conditions under which justice and accountability are possible, for better and for worse. In transitional and post-conflict contexts, they offer new tools for documentation, evidence analysis, truth-seeking, and victim participation. At the same time, they introduce profound new risks for these contexts that are currently emerging without any checks and balances. This is the final priority we have identified in the fight against impunity.

Rising digital inequality risks entrenching impunity while reshaping power dynamics. This is making it ever more difficult for victims and marginalised groups to be meaningfully centred in justice processes. We are continuing our work in advancing regulatory and accountability frameworks that ensure technology supports justice, protects human rights, and helps rebalance power toward rights-holders and affected communities.

In the past year, we have organised interdisciplinary policy hubs to understand the use of AI and other emerging technologies in TJ to date, and on the topics of reparations and memorialisation to inform future research, and published a first-of-its-kind [global mapping report](#) analysing 40+ initiatives across 4 continents. This pioneering work has helped to identify where the risks lie in the usage of AI in TJ contexts – if left unregulated and un-checked, the consequences will be a further increase of impunity. In the next phase of our work in this pioneering strategy, we will be engaging in mobilisation efforts and the development of a reform agenda to counter these risks.

We presented our work at an inter-agency retreat organised by the UN Office of the High Commissioner for Human Rights (OHCHR) in Geneva, and hosted a [side-event](#) at the 24th session of the Assembly of State Parties with the TFV at the International Criminal Court (ICC).

CASE STUDY: Side-event at the 24th ASP with the Trust Fund for Victims

On 4 December, on the margins of the 24th Assembly of States Parties to the ICC, the Trust Fund for Victims at the ICC (TFV) and Impunity Watch brought together experts, practitioners and decision-makers to understand how AI is influencing how harm is documented, how voices are heard, and how responses to victims are designed. The impact of new technologies on reparations will be essential. There are real risks for victims around data breaches, disinformation, and re-traumatisation. It is important to set ethical and responsible standards from the beginning, so that AI in reparations can contribute to address harms and not create new ones.

***Quote:** “The feedback we have received highlights the strong interest [this event] has generated among civil society organisations, ICC staff, States Parties, and practitioners. Our joint collaboration [with IW] was fundamental in making this possible and successful.” –Trust Fund for Victims at the ICC*

Fundraising

In a fast-changing political landscape, securing sustainable funding for our work (as well as for the entirety of the international NGO field) is becoming increasingly challenging. We endured some serious budget cuts from institutional (Western-based) donors, with the suspension of funding from the United States at the beginning of 2025 being felt most deeply. Despite the resumption of this funding later on, the lack of clarity around this and operations inside Syria meant that we took a risk-averse approach, impacting implementation for our Syria programme and that of our partners. Another important funder in the sector and for Impunity Watch, Wellspring Philanthropic Fund, decided to wind down operations. While the loss of this important donor is a setback for our organisation, we are grateful for the close-out grant they provided. Its flexible, unrestricted funding supports critical organisational costs that are increasingly challenging to accommodate within more restricted budgets of other donors.

In a world with less appetite for justice and shrinking resources at the national and international level, we have stepped up efforts to diversify our programmatic funding focus and base, conducting targeted outreach to continue to build on our contacts with several key donors at the international level or through embassies and in-country representations. We further seek to maintain and grow our relationships with like-minded organisations to collaborate strategically and in solidarity as funding becomes scarcer. Through these continued efforts, we aim to create entry points for future funding.

Over the past year, we have continued to strengthen our partnership with the Netherlands Ministry of Foreign Affairs, a relationship we deeply value for its spirit of collaboration, shared commitment to political change, and effective use of our complementary roles. In a time of growing global uncertainty and increasing pressure on civil society organisations, the Ministry's continued trust and support are especially meaningful. Their partnership is critical not only to advancing our shared objectives, but also to sustaining our organisation and enabling us to adapt and remain effective in a rapidly changing world. We also continued to strengthen our partnership with the Swiss Federal Department of Foreign Affairs (FDFA), particularly for our programming related to Syria (both in-country and out-of-country). In the coming year, focus will be on strengthening relations with other institutional donors and foundations, and our coalitions and partnerships within the (I)NGO ecosystem.

Organisational development

In direct response to a global context in which the gains of the past decade are under serious pressure – normalising impunity, justice institutions under capture, and shrinking space for victims to claim their rights – we have remained agile and flexible to external shocks by rethinking how Impunity Watch organises itself, in the context of achieving our goals as reflected in Vision 2030.

In the past year, we have undertaken a thorough planning process starting with a strategic retreat, backed by in-depth country and programme analyses and peer-to-peer exchange to further concretise our Vision 2030. The analysis highlighted key impunity trends, uncovered insights drawn across contexts, and emerging opportunities to crucial global challenges, enabling us to sharpen our focus for greater clarity.

We seek to build a stronger resistance ecosystem, consisting of diverse actors, coalitions and approaches that share a common goal to contribute to safeguarding space for accountability, meaningful transitional justice and democratic rule of law institutions as stepping stones to uproot structural impunity. We are working towards ensuring that national and international stakeholders will be better equipped to expose, resist, and reform institutions, while increasing the political cost of maintaining impunity to the point where institutional actors—from justice systems, governments, regional bodies, and multilateral mechanisms—are pressured to change their behaviour.

We are further committed to an organisational culture of continuously innovating our strategies and encouraging critical thinking. We continue to promote ongoing learning and reflection, test new ideas, and share lessons and analysis across all the different contexts we work in.

CASE-STUDY: Cross-programme exchanges

Our Iraq and Syria teams conducted a learning exchange with partners to foster meaningful dialogue and mutual learning on shared experiences and overlapping challenges, particularly in the aftermath of crimes committed by ISIS. Victims in both countries have experienced similar forms of violence—including enforced disappearance, captivity, and ambiguous loss. The exchange enabled a space to reflect on victims at the centre of transitional justice processes, and to analyse what works and doesn't to ensure that their rights, voices, and demands continue to guide our work. Together, they explored useful approaches and tools to build collective capacity on similar thematic priorities.

Similarly, our Burundi and DRC teams organised a learning exchange in Kampala in the framework of our EU-funded programme, *Menya Ukire* (Healing Through Understanding). The exchange was an opportunity to refine our strategies on MHPSS and transitional justice, as well as share lessons across contexts about programming in conflict-affected contexts. Reflecting the realities of our work, the exchange was organised in Kampala due to the ongoing security context in the Great Lakes region and the situation in Goma.

We engaged in a two-day digital security training, and developed a standard operating procedure which will strengthen our digital protection, reduce cyber risks, safeguard sensitive data, ensure operational continuity, and protect partners, victims, and staff. We furthered the updating of an organisational integrity system, with an updated Code of Conduct and an appropriate reporting mechanism which will be integrated within the overall integrity policy.

Civic space is shrinking and interest in human rights is declining, which means we must remain flexible in our work to resist the normalisation of impunity and support justice efforts. We must be able to quickly adjust our strategies and ways of working as opportunities open up or political space closes. To do this, we are moving towards a more flexible organisational set up, strengthening programmatic, thematic and operational capacity across the organisation. We are also putting in place structures to improve coordination, coherence and learning between programmes, and to strengthen our shared identity as an organisation. Throughout this, we remain focused on keeping victims and affected communities at the centre of our work.

Conclusion

The current moment demands an urgent rethinking of how we fight impunity collectively. This is why we chose to update our [strategic priorities](#) now, rather than wait till 2028 as originally planned. Through our strategic interventions, we seek to contribute to a global civil society that is better equipped to resist the current backsliding on justice and accountability.

What drives us is the conviction that **without justice and accountability, neither lasting peace nor credible change is possible**. Together, our updated thematic priorities and Vision 2030 align to form a comprehensive agenda for confronting impunity in the 21st century.

Board

Our board members are:

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

Our Executive Director is Marlies Stappers who was on temporary leave during a part of 2025. As of 1 March 2025, the board has appointed Margaretha Bakker and Thomas Unger as Co-Executive Directors (a.i.).

REMUNERATION OF THE BOARD

Members of the Board participate on a voluntary basis. They receive no remuneration for their participation. They are 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 € 144,154 (for 1 FTE for a full year). The relevant annual director's salary in 2025 for assessment against the maximum remuneration was € 111,551 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 € 300,000 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, fulfilling our obligations and the need to maintain a healthy financial basis for the future.

In recent years, the funding landscape for development cooperation, human rights, and international justice organisations has become increasingly uncertain. Shifting political priorities, reductions in official development assistance budgets, and growing competition for available funding have increased the financial risks faced by organisations operating in this sector. Maintaining a strong general reserve therefore serves not only as a safeguard against short-term operational risks, but also as a strategic buffer that enables Impunity Watch to remain resilient, retain key staff and expertise, and continue supporting its partners and programmes during periods of funding volatility. While the current target level of €300,000 remains an appropriate minimum threshold, Impunity Watch recognises the importance of gradually strengthening its equity position in light of the structural uncertainties affecting the sector. A stronger financial buffer will reduce the organisation's vulnerability to fluctuations in donor funding, enhance its ability to respond to emerging opportunities and challenges, and safeguard the long-term continuity and impact of its work. The general reserve meets our desired level at year-end, but the foundation's equity remains essential to face the financial challenges ahead and to ensure the organisation remains financially resilient in an increasingly unpredictable funding environment.

During the year, Impunity Watch closely monitored the increasingly uncertain funding environment for organisations working in the fields of development cooperation, human rights and international justice. As part of prudent financial management, the organisation developed contingency scenarios and implemented a number of organisational measures, including a reduction in staffing levels, to ensure that expenditure remained aligned with projected income under different funding scenarios.

These measures were taken proactively and reflected the need to manage financial risks associated with potential gaps in future funding and to ensure that the impact on the organisation's continuity remained manageable. As a result, the average number of employees during the year decreased compared to previous years.

Towards the end of the year, funding prospects improved slightly. Given the ongoing volatility in the sector attention to financial resilience and diversification of income remains necessary.

BUDGET 2026

The 2026 Year Plan and budget have been approved by the board on February 26, 2026. A summary of the profit and loss account is as follows (in Euros).

	Budget 2026	Budget 2025
INCOME		
Grants, fees and interest	5,490,000	6,313,000
	<u>5,490,000</u>	<u>6,313,000</u>
EXPENDITURE		
General management and fundraising	679,000	606,000
Global research, knowledge sharing, partnerships and political action	1,285,000	1,157,000
Guatemala programme	406,000	420,000
Burundi and DRC programme	1,457,000	2,559,000
MENA programme	1,663,000	1,559,000
Western Balkans programme	0	60,000
	<u>5,490,000</u>	<u>6,361,000</u>
Result for the year	<u>0</u>	<u>-48,000</u>
Appropriation of the result		
From general reserve	0	48,000
Total	<u>0</u>	<u>0</u>

The major part of our income is based on multi-year contracts. The grants which are issued year by year did not lead to large fluctuations between years. Political developments in the Netherlands, other European countries as well as the United States show to have significant implications for development cooperation grants, as changes in government priorities, party ideologies, and global geopolitical shifts impact the allocation of resources to international cooperation and human rights. This comes on top of the repression and shrinking space for civil society and human rights movements. The 2026 budget is based on contracts with a term until:

- 2026: € 2,262,000
- 2027: € 897,000
- 2028 and beyond: € 2,331,000

Our efforts to secure grants for 2027 and beyond will be of great importance to be able to continue making a meaningful impact and for the continuity of our organisation.

The Hague, 25 June 2026

Brinton Lykes, Brandon Hamber and Andy Carl
Board of Impunity Watch

BALANCE ON 31 DECEMBER 2025

(in Euros, after appropriation of result)

ASSETS	2025	2024
Fixed assets		
Tangible fixed assets	0	0
Current assets		
Receivables	1.864,023	257,728
Cash	<u>2,876,055</u>	<u>3,154,602</u>
	4,740,078	3,412,330
Total assets	<u>4,740,078</u>	<u>3,412,330</u>
EQUITY AND LIABILITIES		
Equity		
General reserve	406,925	353,868
Restricted fund	<u>258,035</u>	<u>0</u>
	664,960	353,868
Current liabilities		
Taxes and social securities	42,266	38,797
Other liabilities	<u>4,032,852</u>	<u>3,019,665</u>
	4,075,118	3,058,462
Total equity and liabilities	<u>4,740,078</u>	<u>3,412,330</u>

INCOME AND EXPENDITURE STATEMENT 2025

(in Euros)

	Actual 2025	Budget 2025	Actual 2024
INCOME			
Grants	7,302,675	6,313,000	5,283,628
Others	47,752	0	88,507
	<u>7,350,427</u>	<u>6,313,000</u>	<u>5,372,135</u>
EXPENDITURE			
General management and fundraising	402,161	606,000	361,411
Global research, knowledge sharing, partnerships and political action	960,926	1,157,000	1,066,597
Guatemala programme	334,121	420,000	378,407
Burundi and DRC programme	3,123,918	2,559,000	1,329,461
MENA programme	2,188,045	1,559,000	2,127,006
Western Balkans programme	30,164	60,000	55,473
	<u>7,039,335</u>	<u>6,361,000</u>	<u>5,318,355</u>
Result for the year	<u>311,092</u>	<u>-48,000</u>	<u>53,780</u>
Appropriation of the result			
General reserve	53,057	-48,000	53,780
Restricted fund	258,035		
Total	<u>311,092</u>	<u>-48,000</u>	<u>53,780</u>

CASH FLOW STATEMENT 2025

(in Euros)

	2025	2024
Cash flow from operating activities		
Operating result	311,092	53,780
Depreciation	-	-
Movements in operation capital:		
• receivables	-1,606,295	975,954
• current liabilities	1,016,656	-120,047
	<u>-589,639</u>	<u>855,907</u>
Cash flow from investment activities	-	-
Cash flow from financing activities	-	-
Movement in cash at banks	<u>-278,547</u>	<u>909,687</u>
Cash at banks		
As at January 1	3,154,602	2,244,915
As at December 31	<u>2,876,055</u>	<u>3,154,602</u>
Movement in cash at banks	<u>-278,547</u>	<u>909,687</u>

GENERAL NOTES TO THE ACCOUNTS

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 is not affiliated with the CBF and therefore the CBF recognition scheme does not apply. Impunity Watch is therefore not obliged to apply RJ650 'Fundraising institutions'. Because Impunity Watch, although not a CBF quality mark, has the characteristics of a fundraising organisation, the statement of income and expenditure is presented in accordance with Model 2 of RJ650 to promote insight. There is no integral use of RJ650.

Impunity Watch works from its head office in The Hague and three satellite offices in Burundi, DRC 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 items 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

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 an annual basis. Income from grants is accounted for in proportion to the eligible costs incurred. 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 2025</i>		
Cost	116,541	7,327
Investment subsidy	-116,541	-
Deprecation	-	7,327
Book value as at 1 January 2025	-	-
Investment	-	-
Investment subsidy	-	-
Depreciation (20% per year)	-	-
Movement	-	-
<i>As of 31 December 2025</i>		
Cost	116,541	7,327
Investment subsidy	-116,541	-
Depreciation	-	7,327
Book value as of 31 December 2025	-	-

CURRENT ASSETS

Other receivables

	2025	2024
Prepaid expenses	18,982	22,622
Grants to receive	1,801,080	186,429
Other receivables	43,961	48,677
	<u>1,864,023</u>	<u>257,728</u>

The prepaid expenses contain a deposit for the office rent of € 9,518 till the end of the rent agreement. After the balance sheet date, Impunity Watch relocated its office and entered into a new lease agreement. The rental deposit relating to the previous office was refunded and a new rental deposit will be paid under the terms of the new lease agreement. All other receivables are due within one year.

CASH

	2025	2024
Cash in hands	3,093	7,950
Cash at banks	2,539,931	2,825,973
Cash in hand and at banks Burundi office	245,807	255,314
Cash in hand and at banks DRC office	14,442	12,775
Cash in hand and at banks Guatemala office	72,782	52,590
	<u>2,876,055</u>	<u>3,154,602</u>

The cash balances are freely available for use by the Foundation, with the exception of cash held by the foreign offices in Burundi, the Democratic Republic of the Congo, and Guatemala, which is maintained locally for operational purposes.

EQUITY

General reserve

	2025	2024
As of January 1	353,868	300,088
Appropriation of the result	53,057	53,780
As at December 31	<u>406,925</u>	<u>353,868</u>

Restricted fund

	2025	2024
As of 1 January	-	-
Appropriation of the result	258,035	-
As of 31 December	<u>258,035</u>	<u>-</u>

In 2023 Impunity Watch obtained a grant from a private donor to support the programmatic work. In 2025, this private donor decided to close down and gave one close out grant to Impunity Watch. The balance of the 2023 grant and the total 2025 grant can be used for operational support and strengthening of the organisation. No further reporting is needed. The remainder is allocated to the restricted fund and will be spent in 2026 and beyond.

CURRENT LIABILITIES

Taxes and social securities

	2025	2024
Wage tax and social securities	42,266	38,797
	<u>42,266</u>	<u>38,797</u>

Other liabilities

	2025	2024
Accrued personnel expenses	101,481	70,060
Hypotax	269,767	236,415
Consultants/service providers	4,070	25,318
Sub-grants	2,536,561	754,673
Accrued expenses	429,893	236,317
Grants received to be spend next year	691,080	1,696,882
	<u>4,032,852</u>	<u>3,019,665</u>

The amount of hypotax contains an estimate of the tax payable on salaries of expats in Burundi for the years 2016-2025. Since 2016, it has not been possible to pay taxes for expats from INGOs in Burundi. Various legal and tax research has been carried out and is still ongoing, as it has not yet provided a unified answer how to act. The basic principle is that Impunity Watch, if at all possible, pays the tax to the Burundian authority. If it turns out that less tax is owed, the remainder is not released in favour of Impunity Watch, but will accrue to Burundi in another way.

CONTINGENT LIABILITIES

- The new office space in The Hague is rented from January 2026. The annual rent obligation was € 30,000. The rent runs until the end of 2026.

INCOME

Grants

The breakdown is as follows.

	Actual 2025	Budget 2025	Actual 2024
Netherlands Ministry of Foreign Affairs DSH	2,226,724	2,840,000	2,563,408
Netherlands Ministry of Foreign Affairs	880,852	1,011,000	994,643
Belgium Ministry of Foreign Affairs	-	-	91,387
European Union	2,661,052	1,803,000	437,052
Swiss Ministry of Foreign Affairs	217,575	213,000	442,134
Private Foundations	484,699	200,000	517,523
DRL	809,346	101,000	197,908
UN Peace Building Fund	-	-	39,576
Other fundraising	70,179	145,000	88,504
	<u>7,350,427</u>	<u>6,313,000</u>	<u>5,372,135</u>

In 2025 our expenditures were higher than the approved budget. To a large extent, this can be explained by the fact that the suspension of our grant from US State Department was lifted after the approval of our organisational 2025 budget. This grant was not included in the approved budget. This meant that we could continue implementation according to the earlier agreed upon project budget and plans. In addition we took on a new multi-year commitment from a donor to support our partners. In accordance with the Foundation's accounting policies, the obligation was recognised as an expense in the current year, although the related payments will be made in future years.

For more details, see the specification and breakdown of the project costs per donor on page 36.

GENERAL MANAGEMENT AND FUNDRAISING

	Actual 2025	Budget 2025	Actual 2024
Personnel	164,911	287,000	159,710
Institutional development	49,095	76,000	18,422
Running costs	188,155	243,000	183,279
	<u>402,162</u>	<u>606,000</u>	<u>361,411</u>

The expenditures were lower than the approved budget, particularly on the personnel budgetline as some of the finance management staff costs could be directly charged to the various programmes. The actual work was part of these programmes. This was not foreseen when the budget was drafted. Our institutional development costs were lower since no in-person board meetings took place in 2025. In addition, the running costs were lower than budgeted as we did take some cost saving measures in 2025 given the uncertain funding climate.

GLOBAL RESEARCH, KNOWLEDGE SHARING, PARTNERSHIPS AND POLITICAL ACTION

	Actual 2025	Budget 2025	Actual 2024
Personnel & Consultants	764,988	755,000	646,592
Publications / Communication	61,307	82,000	18,148
Knowledge sharing and exchange	147,703	233,000	101,352
Projects	-7,134	-	66,781
Other costs	4,062	87,000	233,724
Total costs	<u>960,926</u>	<u>1,157,000</u>	<u>1,066,597</u>

The slightly higher personnel & consultants costs were due to the fact that when drafting the budget these costs were included under the general management and fundraising category while the work was part of the global programme. The expenditures for knowledge sharing and exchange as well as the other costs are lower as we managed to implement some activities in a more cost-effective manner while some activities were postponed to 2026. Costs for projects are negative and reflecting a correction since the final expenditures for one of the sub-grants were lower than the initial committed amount.

GUATEMALA PROGRAMME

	Actual 2025	Budget 2025	Actual 2024
Personnel & Consultants	209,930	267,000	222,372
Research	11,819	23,000	38,528
Knowledge sharing / capacity building	48,912	47,000	32,961
Lobbying / advocacy	10,713	21,000	26,095
Running costs	52,747	62,000	58,451
Total costs	334,121	420,000	378,407

The actual expenditures in Guatemala are lower than expected as one of the planned research projects started later in 2025 than initially planned and will continue in 2026 resulting into lower expenditures on the consultant budget line. The expenses on the lobby & advocacy line are also lower since some of the planned activities were linked to meetings and events which were organised by other stakeholders. A few of these meetings and events didn't take place as scheduled and impacting our expenditures.

BURUNDI AND DRC PROGRAMME

	Actual 2025	Budget 2025	Actual 2024
Personnel & Consultants	412,367	503,000	338,865
Research	-	10,000	722
Knowledge sharing	68,910	103,000	105,498
Lobbying / advocacy	48,378	133,000	61,822
Projects	2,491,760	1,684,000	656,022
Running costs	102,503	127,000	166,532
Total costs	3,123,918	2,559,000	1,329,461

Expenditure in 2025 was significantly affected by the escalation of violence in eastern DRC at the beginning of the year. During a rapid offensive, the M23 captured several key cities and towns, including Goma, triggering a humanitarian crisis. These developments had a substantial impact on our staff, partners, and operations, requiring a reassessment of implementation strategies and the activation of contingency measures. As a result, recruitment processes were delayed and certain planned activities were postponed to 2026.

Despite these delays, total expenditure was higher than anticipated due to the recognition of a substantial multi-year commitment in 2025. In accordance with the Foundation's accounting policies, the obligation was recognised as an expense in the current year, although the related payments will be made in future years.

MENA PROGRAMME

	<u>Actual 2025</u>	<u>Budget 2025</u>	<u>Actual 2024</u>
Personnel & Consultants	798,688	832,000	724,756
Publications / Communication	18,904	68,000	4,384
Knowledge sharing and exchange	209,312	400,000	75,792
Projects	1,111,087	201,000	1,134,663
Other costs	50,054	58,000	187,411
Total costs	<u>2,188,045</u>	<u>1,559,000</u>	<u>2,127,006</u>

The total expenditures are higher than budgeted. This can be explained by the fact that the suspension of our grant from US State Department was lifted after the approval our 2025 budget. The 2025 actuals include the total budget amount included partner agreements which were signed under this grant after the suspension was lifted. The actual costs for knowledge sharing and exchange were lower as some activities took place in a different shape and form than initially planned. Because of changing circumstances inside Syria, less travel for activities took place within Europe and the US but more travel inside Syria.

WESTERN BALKANS PROGRAMME

	<u>Actual 2025</u>	<u>Budget 2025</u>	<u>Actual 2024</u>
Personnel & Consultants	9,960	38,000	24,570
Knowledge sharing and exchange	404	-	1,246
Other costs	19,800	22,000	29,657
Total costs	<u>30,164</u>	<u>60,000</u>	<u>55,473</u>

SPECIFICATION AND BREAKDOWN OF COSTS BY CATEGORY

PERSONNEL EXPENSES THE NETHERLANDS

	<u>Actual 2025</u>	<u>Budget 2025</u>	<u>Actual 2024</u>
Gross salaries	906,517	1,028,000	855,276
Social premiums	152,419	171,000	146,919
Pension expenses	115,775	125,000	111,819
Other personnel expenses	53,909	58,000	49,685
	<u>1,228,620</u>	<u>1,382,000</u>	<u>1,163,699</u>

Employees

During the year 2025, Impunity Watch had an average number of employees, converted to full time equivalents of 12.2 (2024: 12.4).

Pension

Foundation Impunity Watch has a service agreement with Centraal Beheer / Achmea for an indexed average pay pension for her employees. Paid and to be paid premiums during 2025 has been charged to the profit and loss account of 2025. 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 2025	Budget 2025	Actual 2024
General management and fundraising	164,911	287,000	159,710
Global research, knowledge sharing, partnerships and political action	471,889	482,000	438,221
Guatemala programme	-	15,000	4,290
Burundi and DRC programme	23,548	53,000	45,292
MENA programme	568,272	545,000	516,186
	<u>1,228,620</u>	<u>1,382,000</u>	<u>1,163,699</u>

The expenditures are lower than budgeted as the uncertain future funding situation required us to critically reflect on how we organise ourselves and where we could make savings.

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 € 226,000 in 2025. This composition below has been prepared based on the applicable regulations.

WNT data for 2025 Amounts in €	Actual 2025	Actual 2024
Name: Marlies Stappers		
Position: Executive director		
Period of service	01/01 t/m 31/12	01/01 t/m 31/12
Extent of employment	1 FTE	1 FTE
Employment	Yes	Yes
Remuneration		
Remuneration plus taxable expense allowances	111,551	106,968
Pension contributions and other deferred compensation	22,872	22,299
Total remuneration	134,423	129,267
Applicable individual WNT maximum	226,000	214,000
Excess amount, if any	-	-
Reason why any excess is or is not permitted	-	-
Repayment claim due to undue payment	-	-

During 2025, the Executive Director was on medical leave for part of the year. In order to ensure continuity of management and operations, the supervisory board appointed two acting directors who jointly assumed the responsibilities of the Executive Director from March 1 until December 31, 2025. The acting directors performed these duties on a temporary basis and solely for the duration of the absence. The governance structure of the organisation remained otherwise unchanged.

WNT data for 2025	Actual
Amounts in €	2025
Name: Margaretha Bakker	
Position: interim Co-Executive Director	
Period of service	01/03 t/m 31/12
Extent of employment	1 FTE
Employment	Yes
Remuneration	
Remuneration plus taxable expense allowances	83,927
Pension contributions and other deferred compensation	14,175
Total remuneration	98,102
Applicable individual WNT maximum	189,469
Excess amount, if any	-
Reason why any excess is or is not permitted	-
Repayment claim due to undue payment	-

WNT data for 2025	Actual
Amounts in €	2025
Name: Thomas Unger	
Position: interim Co-Executive Director without employment	
Period of service	01/03 t/m 31/12
Number of calendar months in function during the year	10
Hours worked during the calendar year	1,375
Employment	No
Remuneration	
Maximum hourly rate	235
Maximum based on monthly limits	295,800
Individually applicable maximum	295,800
Remuneration during the reporting period	99,600
Remuneration for the entire period of months 1-12	99,600
Less: undue payments not yet repaid	-
Excess amount, if any	-

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 2025 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 2025:

- the net result of € 53,057 has been added to the general reserve
- € 258,035 from a private donor has been added to the restricted fund.

SUBSEQUENT EVENTS

Up to the date of preparation of these financial statements, no events have occurred after the balance sheet date that would have a material effect on the 2025 financial statements.

SPECIFICATION AND BREAKDOWN OF PROJECT COSTS 2025

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

	MFA DSH	MFA	MFA BE	Swiss	Private	EU	DRL		Other	Total
Balance to spend 2024	495,635	336,685	75,723		255,555	107,449			425,835	1,696,882
Balance to receive 2024		-153,018		-30,171			-3,240			-186,429
Transfers 2025	1.970.503	492.257		299.005	237.185	2.022.105	87.002		-378.083	4.729.974
Available	2.466.138	675.924	75.723	268.834	492.740	2.129.554	83.762	0	47.752	6.240.427
<u>Project costs 2025</u>										
General management	290.806	7.810		9.759	23.506	101.625	18.932		-63.945	388.493
Global research, knowledge sharing, partnerships and political action	684.843	1.481			91.019	164.556			19.027	960.926
Guatemala programme	61.070	124.494			81.975	58.160			8.421	334.120
Burundi/DRC programme	91.366	750,355				2,245,194			37.004	3,123,919
MENA programme	1.098.639	0		207.477		91.517	790.414			2.188.047
Western Balkans programme					30.164					30.164
Spend 2025	2.226.724	884,140	0	217.236	226.664	2,661,052	809.346	0	507	7,039,338
Result		-3.287		339	258.035				69.674	311,092
Balance to spend 2025	239.414		75.723	51.259	8.041	316,643			0	691,080
Balance to receive 2025		-204,928				-848,141	-725.584		-22.427	-1,801,080

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

Report on the audit of the financial statements 2025 included in the annual report

Our opinion

We have audited the accompanying financial statements 2025 of Impunity Watch Foundation, based in The Hague.

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 2025, and of its result for 2025 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 2025;
- the profit and loss account for 2025; 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 2025 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 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 2025. 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.

Leiderdorp, 25 juni 2026

Van Ree Accountants

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 drs. J. Bergman RA
 op 25-06-2025 14:02
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drs. J. Bergman RA

