



IMPUNITY WATCH
FOUNDATION

ANNUAL FINANCIAL REPORT 2016

impunity 
watch

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Director's report

Who we are

Impunity Watch is a research-for-policy organisation committed to the advancement of transitional justice processes. In response to calls from Guatemalan human rights groups for greater support in identifying the factors preventing their claims for redress after the civil war, an intentional group of experts, researchers and activists working in the field of human rights and transitional justice established the organisation in 2004 with the support of Dutch development organisation Solidaridad. Impunity Watch uses the UN Principles for the Protection and Promotion of Human Rights through Action to Combat Impunity as a guide. On 28 January 2008, Impunity Watch was registered as an independent Foundation (Stichting) in Utrecht, the Netherlands. The Dutch Treasury considers Impunity Watch an ANBI (Algemeen Nut Beoogende Instelling), which means that it is exempt from paying tax on income.

What we do

Impunity Watch strives for societies in which state and society respond effectively to serious crimes and gross human rights abuses through redress and recognition, where a culture of human rights and rule of law prevails, and where impunity is no longer accepted as the norm. We conduct research into the root causes of impunity and obstacles to its reduction. Based on this we produce research-based policy advice on processes intended to encourage truth, justice, reparations and the non-recurrence of violence.

Impunity Watch undertakes comparative research to influence international policy on key transitional justice issues such as: victim participation, memorialisation, entrenched interests, gender and the societal impact of international tribunals. Building on the IW Research Instrument, we work closely with affected communities and civil society organisations to increase their influence on the creation and implementation of policies tuned to local needs and priorities. For our lobby and advocacy efforts, we target and cooperate with key actors and stakeholders in the field of transitional justice. We build on our efforts in our two long-term focus countries (Burundi and Guatemala) to contribute to regional developments in transitional justice in the Great Lakes and Central American region.

Our conviction is that both state and societal transformation is needed in countries emerging from violence, which should be grounded in genuine local involvement. Through our research and knowledge-sharing we therefore aim to bring to light how impunity and measures to deal with violence are experienced in practice. Grassroots insight are at the heart of our policy advice. By introducing comparative experiences from other contexts using novel audio-visual materials, we seek to build (on) the knowledge and capacities of local actors to develop their own strategies for transforming their societies.

Our work is based on three core strategies:

1. Conducting systematic and comparative research into the root causes of impunity and obstacles to its reduction;
2. Stimulating the creation of bottom-up and complementary transitional justice initiatives, using audio-visual experiences of transitional justice from affected communities and local actors as a basis for international knowledge-sharing for local strategy building; and
3. Producing research-based policy advice on processes intended to encourage truth, justice, reparations and the non-recurrence of violence, and lobbies key actors for the uptake and the implementation thereof.



Apart from our international office in the Netherlands, we maintain two country offices in Burundi and Guatemala from where we implement national and regional programmes and projects together with our local and national partners.

Introduction to 2016

2016 was a year of significant political upheaval in both Europe and the US, as well as for our offices in Burundi and Guatemala, and in the other countries in which we work. All in all, there have been both worrisome and encouraging developments around the world. Political violence continued in contexts such as Syria, Iraq, South Sudan and Burundi, providing a grim picture for the immediate future of these countries and for stability in 2017. The occurrence of grave human rights abuses, serious crimes under international law and the mass migration which ensued was met by increasingly conservative responses in Europe and the US.

On the brighter side, there also have been more positive developments. In Colombia for example a historic peace accord put an end to 52 years of conflict between the Colombian government and armed rebels. The agreement holds important benefits for the Colombian population, especially those most affected by violence, including in the field of TJ. Countries such as Sri Lanka and Kosovo also made significant strides towards the development of new TJ approaches. While the political contexts are still contentious and put the establishment of meaningful TJ initiatives at risk, there is now a renewed window of opportunity for civil society in these countries to put their demands for shaping a national process on the agenda and advocate for victims' and civil society's perspectives to be taken into account.

Our country offices also witnessed significant political developments within the countries in which they are located. In the aftermath of the turmoil of 2015, violence in Burundi evolved into something much more clandestine. Manifestations of violence were apparent through targeted assassinations, torture, disappearances, and repression of the political opposition and civil society. Throughout the year, concerns at the upsurge in ethnic rhetoric and the purported risk of genocide were a constant theme. There have been international and regional efforts to mitigate the situation; these were however all met with derision by the Burundian government, and either ended before they began or backfired. The year ended with the announcement that the President will try to amend the Constitution and may run for a fourth term in office.

As for Guatemala, one of the most significant events of 2016 was that President Jimmy Morales, a conservative with pro-military tendencies, took office, despite his political inexperience and previous profession as a comedian. He was elected as a result of the populist rejection of traditional politicians following the corruption scandals that marked 2015. These scandals were revealed by the International Commission against Impunity in Guatemala (CICIG) and the Attorney General's Office and led to the incarceration of President Otto Perez Molina and Vice-President Roxana Baldetti, along with nearly the entire upper echelons of government on corruption charges, constituting a milestone in the fight against impunity. The CICIG and the Attorney General's Office also presented a series of important constitutional reforms to the National Congress to create a judicial career system that would guarantee the independence of the judiciary. They have enjoyed the support of both the international community and civil society. Powerful groups have however rejected and opposed these developments, amongst which are businessmen, former military officers, and corrupt politicians from different political parties.

In the context of our new five-year strategic partnership with PAX, Impunity Watch started to work in a number of conflict affected countries and regions where we had not worked before. Capitalising on PAX's partner network and on-the-ground experience, combined with our thematic expertise on TJ, we started joint programming on dealing

with the past in the Western Balkans, Kosovo, South Sudan, DRC, Colombia, Syria and Iraq. The cooperation is already bearing its first fruits, most notably in Kosovo and Iraq. Working together with PAX over the past year has been both gratifying and a steep learning curve. We are grateful to PAX for the opportunity to work with them in contexts new to IW and we are eager to further develop the potential the partnership has to offer over the coming years.

Aside from the geographic expansion, we continued to work on our victim participation comparative programme. One of the highlights of this work was our expert workshop co-hosted by the Dutch MFA, with the Special Rapporteur for the Promotion of Truth, Justice, Reparations and Guarantees of Non Recurrence as its special guest. Through our work in the field of victim participation in TJ - a very timely topic - we've managed to deepen our partnership with both the MFA and the Special Rapporteur.

As the year came to a close, a worrying worldwide trend was the shrinking space for civil society and human rights work. This has affected Impunity Watch as well as other organisations. Within this difficult global context, we are even more grateful to our partners and donors for their continued support and belief in our organisation, which has allowed us to consolidate our operations both at HQ level and in Guatemala and Burundi, as well as to expand our work to new contexts. In spite of the often adverse conditions in which our staff has to do its work, especially in Burundi and Guatemala, they continue to work tirelessly to bring IW's mission forward. We are very grateful for their enormous commitment and the opportunity we have to work with such a fantastic team.

COUNTRY PROGRAMMES

Burundi

The overt violence that will forever be associated with 2015 was replaced in 2016 by an uneasy state of fear and continued repression, hand-in-hand with the superficial appearance of 'stability'. For our office and staff in Bujumbura, the paradox was one of working in an environment of an ongoing crisis whilst nevertheless being able to resume existing actions and begin two new multi-annual programmes.

With a large number of national human rights NGOs no longer permitted to operate in Burundi and the absence of independent media, IW was among the few international NGOs still working on the ground conducting research among affected communities and raising (inter)national awareness about their needs and priorities. Our periodic provision of information to national, regional and international policymakers increased in importance. Much like in previous years, through these efforts we continue to be recognised as an organisation providing well-researched and reliable information from the ground, which is desperately needed in international policy circles, especially in the context of tightening controls on media and dissenting voices among civil society.

In order to meet the need for information from the ground, our office produced targeted publications such as policy briefs on victim participation and on violence against women and girls, press releases in reaction to events on the ground (such as attacks on human rights defenders, freedom of speech, the independent media and journalists), as well as briefing notes for AU and UN decision makers. Our research series, *Great Lakes Dispatches*, provided information to policymakers on the situation in Burundi as well as on the regional dynamics of the crisis in the DRC and Rwanda.

Our work in 2016 also included the organisation of lobby events, facilitating the direct sharing of our analyses with policymakers and the provision of information about the ongoing violence and crisis. To this end, one of our policy briefs, "Crisis in Burundi: African Solutions?" was discussed at a side event at the 26th AU summit in Addis Ababa. This presentation, based on research in several of Burundi's provinces, the DRC, and

Rwanda, presented key arguments in favour of investing diplomatic energy to obtain a peaceful resolution to the crisis.

Victim Participation

As the Truth and Reconciliation Commission (TRC) has become an increasingly important political buzzword for the government over the course of 2016, we continued our work for an independent and impartial TRC. Due to the political upheavals, the success and impartiality of the commission is far from assured, and thus requires a much closer eye from national and international actors to monitor the process.

Within this context we have specifically stepped up efforts to promote the knowledge and empowerment required among victims to make informed decisions about their participation in the commission. As part of our victim participation research in Burundi we published a policy brief entitled, "Burundi's TRC Officially Launched: But Will Victims Participate?", based on research conducted in five communities seriously affected by violence since the first major ethnic massacres in 1972: Bugendana, Itaba, Ruhororo, Kiviyuka and Cibitoke. Our findings show that though the TRC has finally been launched, there is an acute lack of information within communities and among victims about their rights and the mandate and purpose of the TRC. This has been exasperated by political upheavals and the state crack-down on independent media. There is also a fear that the TRC might unsettle local processes of dealing with the past that have already taken root. Finally, there are serious concerns about guarantees for the safety of victims and participants.

Our research findings have thus informed our advocacy among national and international actors, including our participation in the civil society platform for the TRC that has been established by the commission. Although the platform is ostensibly a civil society forum for exchange, political dynamics in Burundi, the co-opting of civil society by the government, and the emergence of a new wave of civil society organisations that forward the government's rhetoric, all mean that there is a constant need for objective information of the type that IW is providing. Alongside our participation in the platform and the organisation of regular information-sharing meetings on TJ, we have taken steps with a partner organisation to reinvigorate the Reflection Group on Transitional Justice that had been dormant as a result of the political crisis. Although its members have been depleted, the Group still provides an important space for IW to work with like-minded organisations for the improvement of Burundi's TJ landscape.

In 2016 the office also conducted important knowledge-sharing actions among local communities. Through awareness-raising and capacity-building sessions, communities in five target provinces and more than 240 community leaders were trained on victim participation and transitional justice. Community leaders in particular were provided with the tools to further disseminate the information, especially on the TRC. These community structures will continue be used in our knowledge-sharing work in 2017.

Our work over recent years has made important contributions to the promotion of meaningful victim participation in Burundi, including bringing forward the voices of many of Burundi's forgotten victims. With the start in November of our new four-year joint programme with Oxfam Novib and Care, we are happy that we will be able to deepen this work further over the upcoming years. With victim participation at its core, the programme will comprise community-led awareness-raising and participatory action research, a population-based TRC monitoring mechanism, research on impunity and memory, and an accompanying international advocacy strategy. Ultimately the programme aims to enable communities to participate in local and national processes of TJ in an increasingly safe and secure environment.

Gender

In 2016 we have further capitalised on our gender expertise and knowledge in the domain of violence against women accrued since 2011. In spring, IW inaugurated its new



multi-year, multi- country gender programme funded by the “Funding Leadership and Opportunities for Women” (FLOW) fund of the Dutch MFA (see also gender section under core strategies). The programme seeks to combat violence against women and promote their active political participation, including in TJ.

Within the framework of this programme in Burundi, we produced our first *Abarundikazi Peace & Security Scan*, which is based on an innovative research approach that seeks to provide a detailed snapshot of the situation of women and girls, accompanied by directly actionable recommendations. Moving beyond gender based violence to reflect women’s broader experiences of conflict, agency and perpetration, the Scan underscores the imperative to tackle pre-existing and cross-cutting gender-based power relations and inequalities. Much like our other research, the reaction to the Scan from embassies in Burundi, diplomatic missions to the UN in New York, and from organisations charged with improving the conditions of women and girls in Burundi has proven the importance of actionable, up-to-date information from the ground. Through these Scans that will be periodically reproduced to chart trends in women’s experiences, we are able to bring forward perceptions of more than 200 women and girls from six provinces across Burundi.

Our work on the *Abarundikazi Peace & Security Scans* is complimented by a focus on UNSCR 1325, the gender-sensitivity of Burundi’s TRC, and comparative research on masculinities. For each of these elements of the programme our gender team in Burundi established baseline information and programme tools such as mappings, research protocols and methodologies that will be rolled out in 2017. Significantly, in 2016 we established an important partnership with the largest network of women’s organisations in Burundi, Dushirehamwe, with whom we began working on a community-based monitoring process of UNSCR 1325. This partnership enables the office to tap into the vast community structures of Dushirehamwe, to develop joint advocacy efforts in Burundi, and furthermore to reproduce our knowledge-sharing work for local communities, as well as for the members of Dushirehamwe.

Throughout 2016, the office also made important contributions to ensuring that the views of women and girls are taken into consideration in efforts to seek an end to the crisis. Through targeted briefings and information-sharing, but also through our participation in key advocacy forums, our gender team undertook significant steps with various Burundian women’s collectives at the national and international levels. As a result of these efforts, the gender team is now a reference point on GBV in Burundi and receives regular invitations to participate in regional and international events.

The programme will be an important pillar of our work in 2017. In addition to producing the next *Abarundikazi Peace & Security Scans* we will continue implementing the community-based monitoring of UNSCR 1325 and the gender-sensitivity of the TRC, will produce a comparative study of the role of masculinities in Burundi’s peace processes, and will develop tailored lobby events to promote these findings.

Great Lakes Programme

With the onset of a new political crisis in the DRC in 2016, our regional programme, *Peace Beyond Borders*, in Burundi, DRC and Rwanda in partnership with Oxfam and a consortium of national and international NGOs led to an important number of results, even as the programme came to a close in June.

Working together with a youth theatre group as part of our knowledge-sharing work, we created fictional scenarios that drew upon our research findings to tackle identity-based manipulation among young people. These methodologies were the basis for a series of interactive theatre performance in Burundi that reached more than 5,200 people. Using ‘vox-pops’ before and after the performances, we were able to show how the performances led to changes in young people’s perceptions of other communities. We



also worked with a production company to produce a series of radio episodes on the life histories of people in the region that demonstrate the importance of truth-telling. These life histories were broadcast on radio stations in Burundi, North Kivu and South Kivu, raising awareness of identity-based manipulation. Similarly, our staff worked with musicians from the three countries to produce a song to raise awareness among youth and promote peacebuilding in the region.

During the final stage of the programme an important focus was given to regional and international lobby efforts. Importantly, we continued to support local *Peace Brokers* to act as lobbyists for the transformation of conflicts in their communities and at their national levels, including through supporting their effective participation in a Regional Roundtable meeting held in Kinshasa with government officials from the three countries; through lobby events in Addis Ababa and Goma through which we engaged with decision makers on Burundi and the DRC. We staged an advocacy forum in Kigali to discuss women's participation in decision-making at a crucial time given the political contexts in the region. This advocacy forum, where over 40 representatives from Burundi, Rwanda, DRC, Kenya and Uganda participated, established a blue print for the organisations represented to lobby for the effective participation of women in the political arena and as well as lay the foundations to a network for continued work together. We hope to contribute to reinforcing this network in 2017.

Finally, our partnership with PAX in the Great Lakes led to the start of preliminary desk work that will form an important backdrop to our work in 2017. A mapping of organisations and potential partners active in the country's East who are working on TJ was started, alongside a study of the opportunities and obstacles for TJ. The study, to be published in early 2017, constitutes a timely review of advancements in the field of TJ at a time when Congolese CSOs are beginning to increase their lobby for the establishment of TJ initiatives, including calls for a new TRC. We will support these efforts and further build on the work of our partners throughout 2017.

Guatemala

Several key developments in the field of TJ and the fight against impunity in Guatemala have determined the course of our work in 2016. In the field of justice for example the Attorney General's Office (MP) pushed legal action against high ranking military involved in paradigmatic cases of forced disappearances and human rights violations in the 1980s, allowing IW to step up its efforts in support of victims to bring these cases forward. Also, the CICIG launched a multi-sectoral dialogue about Constitutional Reforms to promote the independence of justice, to which IW has actively participated. 2016 was also the year in which Guatemala celebrated its 20th anniversary of the signing of the Peace Accords, which provided us with an important opportunity to take stock of the pending commitments of these Accords, especially pertaining TJ. Unfortunately, transitional justice continued to receive little to no attention from the Guatemalan government in 2016. Testament to the lack of political will is the National Reparations Programme that over past years has gotten stagnated and has become almost inoperable in 2016. To counter this stagnation and address the lack of regard for TJ processes, our office in Guatemala focused in 2016 on the implementation of three important and interconnected programmes: the victim participation programme, the justice programme and the gender programme.

Victim Participation

The Victim Participation programme in Guatemala prioritises strengthening the capacities of indigenous communities, women, youth and victims at both a national and regional level to increase their ability to demand their rights and participate effectively in TJ processes. In order to achieve greater impact, we joined forces at a national level with the three largest victims' coalitions in the country: The National Council of Victims, the National Network of Victims and the National Victims' Movement Q'anil Tinamit. The majority of the members of these groups are women and the coalitions are comprised of



local indigenous victims' committees.

As part of IW's larger comparative research programme on Victim Participation, in March we published the Guatemala case study report: "We Struggle with Dignity: Victims' Participation in Transitional Justice in Guatemala". The report examines the impact of the different TJ mechanisms on victims since the Peace Accords and looks into the extent and quality of their participation in these processes. The report was presented during the International Congress "From Transitional Justice to Transformation: Experiences from Central America and Colombia" which IW organised to mark the 20th anniversary of the signing of the Peace Accords in Guatemala. The International Congress brought together over 200 participants from Central America and Colombia, including many victims from local communities, ambassadors and policymakers as well as international experts. The inaugural speech to the event was offered by Spanish Judge Baltasar Garzon who highlighted the importance of justice for genocide and commented upon IW's report on Victim Participation.

Also in the framework of the 20th anniversary of the Peace Accords; in the second half of 2016 we organised five regional consultations with victim groups in Alta Verapaz, Chimaltenango, Huehuetenango, Nebaj, and Santa Cruz del Quiché to discuss the impact of the Peace Accords on victims. These consultations were conducted in coordination with the Human Rights Ombudsman Office and resulted in an agenda of victims' demands with respect to TJ. The victim organisations presented this agenda to high level representatives of the three branches of the State in a public event organized by IW in November in the National Palace in the capital, offering the victims a high level policy platform to make their voices heard. The event brought together over 300 participants, including many victims from the most affected provinces of Guatemala, politicians, diplomats, and the press. The event brought together over 300 participants, including many victims from the most affected provinces of Guatemala, politicians, diplomats, and the press. Project leaders from PAX Colombia also participated in the event which in addition served to kick-off a joint two year PAX-IW project looking into the promotion of meaningful victim participation in TJ in remote rural areas in Guatemala and Colombia. This project with PAX is building upon the victim participation research report which provides the basis for a series of workshops with victim groups in different parts of the country, notably Alta Verapaz and Ixcán.

The conflict in Guatemala was protracted over the course of many decades. Though peace accords have been signed 20 years ago, the root causes of the conflict remain intact. In spite of these deep legacies of the civil war, national memory about the atrocities that were committed are rapidly fading and disappearing from policy agendas. To counteract this, our office has also prioritised working with youth. We believe that they are crucial to ensuring non-repetition. In our work with youth we have a long-term vested involvement in the regions of Alta Verapaz, Ixcán and Santa Lucía Cotzumalguapa. In 2016, we interviewed and filmed many of the youth we are working with regarding their participation in TJ processes, memorialisation and educational reform. A series of short films were produced which we have since been using in our work with victim associations and communities, civil society organisations and policymakers in Guatemala to share these important experiences. The videos now also have English subtitles so IW can use them in its knowledge sharing work in other countries too.

Upon request from the victims' coalitions with whom we work, we have in the past year stepped up our involvement in the fight for reparations in Guatemala. Communities like Alta Verapaz have demanded reparation measures under the National Reparations Programme. We contributed to this process by providing accompaniment, trainings, legal advice and lobbying support. In this we cooperated with the National Victims' Movement, Network and Council to preserve the National Reparations Programme (PNR). In light of this work, a lawsuit was filed in the Guatemalan Courts charging the government with

negligence in the provision of reparations to victims. We also engaged in numerous lobbying activities together with victims' organisations to request increased budgetary allocations and the restructuring of the PNR. This included three meetings with the Vice-President of the Republic and several meetings with the Peace Secretary, the Director of the Reparations Programme (PNR), the Finance Minister, and national congressional representatives.

Justice Programme

Within the justice programme, we aim to promote and enable the access of victims to justice, to strengthen the independence of the judiciary, and by doing so, empower victims and push forward cases which are stuck within the judicial system. In order to facilitate this, the programme granted legal aid to victim organisations, worked closely with the two associations of independent judges and monitored TJ cases. This allowed us to identify bottlenecks in the judicial process, define strategies to overcome these and formulate recommendations that we used to lobby international community actors to support the processes to move forward.

Notably, in 2016 we started to provide legal assistance to the Santa Lucía Cotzumalguapa Victims' Association, resulting in the presentation of their case with the Inter American Commission for Human Rights at the beginning of 2017 charging the State with the disappearance of their relatives in the 1980s and the denial of justice and reparations. IW also offered legal and political support to a number of other paradigmatic TJ cases, among them Sepur Zarco, CREOMPAZ, and the Molina Theissen case.

In addition, we supported two associations of independent judges – Judges for Integrity and the Judiciary Institute – to participate in the process of judicial reform, defend judicial independence, and promote a new culture of integrity within the justice system. A methodology is being prepared, in close collaboration with the judges' associations, to create an observatory on judicial independence. This will serve to document and identify threats to judges' and magistrates' independence. The observatory will be implemented in 2017 and will be available via a publicly accessible website. Finally, we also conducted lobby activities with the CICIG, the UN, the OHCHR, the EU and several diplomatic missions to inform them about the cases of intimidation and attacks against independent justice operators and human rights defenders, and requesting them to act to ensure their safety. As part of these lobby activities, we organised a lobby trip to The Netherlands in September for a delegation of high profile independent Guatemalan judges.

We have also focused our attention on the Constitutional Reform process. Over the course of 2016 the CICIG has been facilitating a National Dialogue on Constitutional Reforms, to which IW has participated. The current Constitution of Guatemala does not provide an adequate framework to guarantee judicial independence and therefore facilitates impunity. IW has supported the development of proposals that aim to break-down pre-existing systems of impunity and promote the independence of a judiciary responsive to all. It is hoped that the proposed package of Constitutional Reforms will be discussed and passed by Congress in February/ March 2017.

The CICIG has been of phenomenal importance to Guatemala and stands out as an example of successful innovative approaches. For this reason we conducted a study to put forward the possibilities for replicating the CICIG in other countries as a model and best practice for international human rights cooperation and for strengthening national justice systems. In our research we have determined what factors have ensured CICIG's success and what criteria would need to be met in order to enable its replication. The study will be published in September 2017 to mark the 10th anniversary of the CICIG in Guatemala.

Gender

As part of IW's multi-year and multi-country FLOW programme (see also gender section



under core strategies) the Guatemala office has been working on the issue of violence against women and bolstering participation of women in TJ processes and peace-building. The programme focuses on monitoring and promoting the commitments in UN Security Council Resolution 1325 on women, peace and security and subsequent resolutions; accompanying and assisting women groups combatting sexual violence, conducting research into the impact of armed violence on women, and lobbying for amongst others the adoption of a 1325 National Action Plan.

The monitoring was conducted on the basis of the 1325 monitoring tool that the Guatemala office developed in 2015. This monitoring tool was translated into English in 2016, making it available for use in other contexts, such as Burundi, as well. A monitoring report on compliance with Resolution 1325 in Guatemala was published and has been presented to different national and local women groups and stakeholders, including the Inter-Institutional Round Table on Women, Peace & Security (MIMPAZ). An accompanying policy brief has also been produced in 2016 with recommendations for the State to implement central elements of resolution 1325. In commemoration of the 16th anniversary of UNSCR 1325 and in coordination with 16 other organisations, the campaign #Resolution1325guateYA! (Resolution 1325 Guatemala NOW) was launched to promote the adoption of the 1325 National Action plan, with a strong transitional justice component. This campaign included a press conference, a public forum with the participation of state institutions, social media and campaigning activities. We also presented the results of the Impunity Watch 1325 monitoring report in the radio programme "Caracoleando".

Furthermore, we conducted a study on the impact of criminalization and militarization on indigenous women in the Huehuetenango region. This study served as an expert witness report in the legal case regarding community leaders from Barillas who opposed the installation of a Spanish hydro-electric plant in their community. In August, a landmark verdict was reached in which the community leaders were found innocent and released from prison.

Additionally, we provided follow-up to the implementation of the reparations measures ordered in the Sepur Zarco case on conflict-related sexual slavery. This case marked another historic milestone for women and the prosecution of sexualised violence and offers ample best practices for other contexts. To this end, we are in the process of producing a video on the impact of this case on women's struggles against sexual violence. In addition a study is being conducted to analyse the case's litigation, political, communications and psycho-social strategies to facilitate their possible replication to other cases and to inform strategies in other contexts. The video and the study on lessons learned will be publicly presented in 2017 and are developed in collaboration with the Breaking the Silence Network.

CORE STRATEGIES

In 2016 we made great strides in expanding its geographic reach, especially in the framework of our new Strategic Partnership with PAX. New countries for which we have been developing programmes and activities in 2016 include Kosovo, South Sudan, Iraq, Syria, the DRC, Colombia, Sri Lanka and the Western Balkans as a region. In addition to our country specific activities, we also further developed our thematic comparative work with respect to victim participation, gender and political sensitive approaches to TJ. In reference to our country specific and thematic comparative work, we continued to structure all of our work according to our three core intervention strategies: 1) (Comparative) research, 2) Knowledge sharing for local strategy building and 3) Lobby, Advocacy and Policy Advice. In contrast to the work conducted within our Burundi and Guatemala programmes, the three intervention strategies are not necessarily applied equally in each of the new countries in which IW has started to work. Depending on the scope and size of our interventions in these countries, as well as the needs identified in programme development, there may be reference to one, two or all three of IW's



intervention strategies. Hereafter follows an overview of the work conducted under each of IW's core intervention strategies over 2016.

Research

Victim Participation Comparative Programme

Throughout 2016, we continued our long-term comparative programme on Victim Participation. The new EU, AU and Dutch policy frameworks on transitional justice, as well as the new report of the UN Special Rapporteur for the Promotion of Truth, Justice, Reparations and Guarantees of Non Recurrence have all referred to victim participation as central to TJ policymaking. Increasingly therefore, international awareness exists that without the meaningful participation of victims, TJ processes will be little more than empty gestures. This awareness however, has thus far not translated into greater conceptual clarity about what constitutes meaningful participation or how it should be best operationalised in practice. In our work on victim participation in 2016 we completed 4 new country studies on victim participation in Kenya, Cambodia, Honduras and Guatemala in addition to our already completed studies on Tunisia and upcoming study on Burundi. These studies provided us with insight into how victims experience participation in international transitional justice mechanisms within these particular contexts. On the basis of these country case studies, we have developed a comparative report with key lessons with regard to international practice with victim participation as well as a shorter policy brief presenting a set of policy recommendations to improve international policy frameworks and practice. These IW reports have also informed the Special Rapporteur's thematic report on participation that he will be presenting to the Human Rights Council in March 2017. We expect to finalise and launch both our thematic report and policy brief in the first half of 2017.

Gender Comparative Programme

Building upon our prior research and programming with regard to gender, 2016 has seen the kick-off of an extensive multi-annual programme, "Tackling Violence Against Women Beyond Borders", which we implement in a consortium with Oxfam Ibis, financed by the "Funding Leadership and Opportunities for Women" (FLOW) fund of the Dutch Ministry of Foreign Affairs. IW's work aims to combat the continuum of violence against women and enhance their meaningful participation in Burundi and Guatemala, by addressing unequal gendered power relations through a transformative approach to transitional justice.

At the heart of IW's organisational mission, transformative justice is a key priority for the FLOW research and policy endeavours at the national and international levels. These endeavours will span across accountability for conflict-related violence against women, reparations, truth-seeking and guarantees of non-recurrence. In 2016, gender transformative justice has been reflected in the programme through its approach to the monitoring of the implementation of UNSCR 1325 as regards to transitional justice, as well as the 1st *Abarundikazi Peace & Security Scan*, which moves beyond sexualised violence to reflect women's broader experiences of conflict, agency and perpetration, underscoring the imperative to tackle pre-existing and cross-cutting gender inequalities.

Additionally, complementing our efforts to prevent and redress violence against women (VAW), the promotion of the empowerment of women and girls is part and parcel of IW's work. With a particular focus on their decision-making capacity, efforts aim to counter women's on-going marginalisation and improve access and meaningful influence at all stages. In 2016, this has materialised through research on the Burundian peace process and advocacy towards the adoption of a 1325 National Action Plan with a strong transitional justice component in Guatemala. These 1325 monitoring efforts will continue to be capitalised upon as an important tool to advance state compliance in 2017 and beyond, and be further expanded to Burundi.

Premised on a gender-relational approach, regard for masculinities is a key component of IW's gender work. We focus on the impact of gender roles, norms and behaviours on experiences of armed conflict, as well as on the gendered power dynamics that drive conflict and enable violence, in order to enhance their non-recurrence. Mindful of the call by the Global Study on the Implementation of UNSCR 1325 (2015) to support non-violent, non-militarised expressions of masculinities within leadership, the first phase of our research explores the persistence of violent masculinities post-conflict and their impact on the perpetuation of violence against women in leadership positions. This will support TJ approaches that contribute to the development of alternative, non-violent masculinities and counter the continuum of violence against women. In 2016, case studies providing concrete entry points have been identified, covering the Guatemalan judiciary and the Burundian peace process, as important arenas juggling past gross human rights abuses and impunity. In preparation for the field research to be conducted in Guatemala and Burundi in the first half of 2017, a research methodology as well as research tools have been developed and finalised in the second half of 2016.

NAP 1325 - Iraq

In addition to the above described comparative programme on gender under FLOW, in the second half of 2017 we were awarded a grant for our project "Engendering the Transition to Peace and Security in Iraq" from the Dutch MFA which we developed in cooperation with PAX and the Iraqi Al Amal Association in the framework of the 2016-2019 NAP 1325, which includes Iraq as one of the eight focus countries. Over the last two months of 2016 we have conducted preparatory work in order to be ready for the formal kick off of that programme in 2017. IW will endeavour to support local stakeholders in their efforts to identify root causes of gender-based violence and initiate a truth-telling exercise to trigger a debate on how to address GBV and provide redress to victims.

Transitional Justice Barometer - Tunisia

In November, we wrapped up the first phase of The Transitional Justice Barometer, a joint research project in Tunisia that we have conducted with Al-Kawakibi Democracy Transition Center (KADEM) and the Centre for Applied Human Rights at the University of York. This first phase sought to conduct empirical research to benefit Tunisia's transitional justice (TJ) process and inform local TJ practice. It built capacity in creating and training a research team on TJ within KADEM, and supported victim communities to both contribute to knowledge production around key transitional justice issues and support the participation of their communities in the process. Research conducted by the Barometer aimed to produce high quality and actionable findings that can be useful for all stakeholders engaged in Tunisia's TJ process. The project conducted four studies that over the course of the two years project have been published as reports, in English, French and Arabic. The reports can be found on our website.

The project also supported peer researchers and activists in two communities in Tunisia's interior to produce and submit official dossiers to the Truth and Dignity Commission claiming "victim zone" status for these communities and demanding collective reparations. A concluding policy event was organised on 15 November 2016 in Tunis around the main findings and recommendations of the four Barometer publications. More than 70 stakeholders involved in the TJ process participated in the event, including community members and civil society actors.

Knowledge-sharing for local strategy building

During 2016 IW developed a comprehensive training toolkit for civil society actors geared at the development of bottom-up and political sensitive TJ strategies in conflict and post-conflict settings which address the needs of victims and affected communities. This training toolkit is based on our earlier work on the scoping study on Transitional Justice as well as the practical guide for TJ support which we developed for the Dutch MFA (both 2015). It has informed many of the knowledge-sharing efforts that are described below

in addition to the work under this strategy that was already described for Burundi and Guatemala.

PAX Partner Meeting

In April 2016, we organised an inspirational four day partner meeting with PAX to mark the beginning of our five-year strategic cooperation. During the meeting, we met with PAX programme staff and their local partners from South Sudan, the Western Balkans, Ukraine, Iraq and Syria to exchange country experiences and thematic expertise relevant for developing joint PAX-IW Dealing with the Past programmes in these contexts. The partner meeting provided an important opportunity for trust building between our organisations and our partners. It also helped to better understand the complementarity between our organisations and how to move forward in each of the proposed contexts where we will work together, among others by mapping out country specific challenges for our Dealing with the Past work there. Concluding the partner meeting we organised a very well-attended public event in Amsterdam, launching the IW- PAX strategic cooperation and presenting some of the key dilemma's in dealing with TJ in contexts such as The Balkans, South Sudan, Iraq and Syria.

South Sudan

Building upon our exploratory mission to South Sudan in 2015, PAX partner meeting and joint programme work that was developed since, IW participated in a week-long knowledge-sharing workshop in Kampala in October 2016. The meeting was organised by PAX and Misereor and brought together 30 of their South Sudanese partners working in the field of peacebuilding. The purpose of the meeting was to introduce tools and methodologies of conflict analysis and transformation and of monitoring and evaluation. Our participation was an opportunity to roll-out the first pilot of our new training module on bottom-up transitional justice. The results were very positive, building and reinforcing the capacities of South Sudanese CSOs to contribute to local and national processes of TJ. Whereas we will seek together with PAX to build on this work in 2017 – especially among the TJ Working Group in South Sudan – several organisations have already indicated that they will adopt memorialisation as a means of dealing with the past and TJ more broadly in their organisational plans. We thus aim to further build on the positive impact of our modules by working with some of these organisations in 2017 in conjunction with PAX.

Iraq

As part of our partnership with PAX, we conducted in November an exploratory mission in Northern Iraq to examine local and national initiatives on transitional justice in order to inform IW's contribution to PAX's work in the country, in particular in the North. We also co-organized with PAX and facilitated a day-long dialogue on transitional justice with local peace committees set up as part of the Day After programme that PAX is implementing in the Ninawa governorate with two local organisations, al-Mesalla and Tahrir. The programme aims to reinforce local representation and increase social cohesion with the goal of preparing the ground for an inclusive post-ISIS reconstruction of Ninawa and ultimately of the entire Mosul province. The dialogue took place in the city of Dohuk and involved local peace committees from Zummar, Rabiha and Snuny which are among the most ethnically and religiously diverse areas of Iraq. The dialogue is the first step in a process that aims to support local communities in their efforts to voice their grievances and advocate for their demands in the area of justice. Participants debated what achieving justice would mean for them, looked into the recent atrocities committed by ISIS as well as the historic injustices that their communities have faced, and initiated a discussion on how to deal with such legacy.

The Balkans

To explore potential for the development of a regional programme on dealing with the past in the Western Balkans, in September Impunity Watch and PAX undertook a joint visit to the region. Our aim was to consult with key stakeholders from CSOs, state

institutions, international policymakers and diplomatic missions regarding the potential shape and focus of a regional programme, the key challenges and identify added value of a PAX - Impunity Watch contribution. We developed ideas on how to reopen the debate on TJ in the region and particularly discussed the need for a politically sensitive TJ strategy to target the political tensions and engrained ethnic conflict divides in the Western Balkans. One of the suggested areas for an IW-PAX intervention to focus on is incrementing lobby efforts with respect the EU accession process and pushing for conditionality of TJ within that process. Another suggestion related to advocating for an official visit of the Special Rapporteur for Transitional Justice to the Region, which could trigger renewed international interest for TJ in the Western Balkans. Early 2017 we expect to finalise a programme document for the Western Balkans that is based on the findings of this visit.

Sri Lanka

In October Impunity Watch undertook a weeklong field visit to Sri Lanka on invitation of the Centre for Policy Alternatives (CPA) (one of the leading NGO's on TJ issues) to share with a broad range of stakeholders there Guatemala's over 30 years' experience with TJ. In 2015 the UN Human Rights Council adopted a resolution on Sri Lanka, which commits the government to develop a comprehensive approach to TJ, including the establishment of an office on missing persons, an office for reparations, a judicial mechanism and a truth commission. In spite of this commitment, so far the process in Sri Lanka has been slow, intransparent and top-down. This in turn has eroded confidence of victims and civil society about the political will of the government to establish a meaningful TJ process that will lead to effective redress for the victims. To motivate stakeholder in Sri Lanka to step up their efforts, and to bring grass root victim and women groups the message to not lose hope and to actively seek their participation in Sri Lanka's TJ processes, IW spoke about the process in Guatemala with many actors across the Island ranging from grass root victim groups, civil society organisations, the Methodist church, political parties, state institutions and international actors. Among other issues IW highlighted the important role that has been played by victims in Guatemala which has been crucial for keeping the need for TJ alive and pointed out the need to understand TJ as an intergenerational process that will take decades. IW also shared specific strategies used in Guatemala, for example with respect to justice, truth and exhumations, which have brought about meaningful results for victims as well as for wider society.

The trip to Sri Lanka showed that there is a lot to win from exchanging experiences between countries- in this case between Guatemala and Sri Lanka. During the visit victim participation came up as a topic that is now of crucial importance for Sri Lanka's process and which might be an area on which impunity Watch could engage more with Sri Lankan actors in the near future. Since its visit, Impunity Watch has been in discussion with CPA, OHCHR and the mandate of the Special Rapporteur for the promotion of Truth, Justice, Reparations and Guarantees of Non Recurrence to explore possibilities for such engagement in Sri Lanka.

Lobby, Advocacy and Policy Advice

In 2016, due to the strenuous political contexts in Burundi and Guatemala, as well as in Iraq, Syria, Colombia, South Sudan and Kosovo, we focused an important part of our advocacy and lobby work internationally to ensure these countries remained high on the international policy agendas. With our activities we have targeted institutions such as the Human Rights Council and its Special Procedures, the Security Council as well as the European Union and several of its member states. Underpinning our advocacy and lobby work is our research, on the basis of which we have attempted to fill knowledge gaps and which informs the policy recommendations and guidance we have formulated.

Practical Guide for Transitional Justice

The practical guide for transitional justice that Impunity Watch started to develop for the Dutch MFA was finalised in 2016. The practical guide was designed to assist policy



makers and embassies on the ground in their support for TJ processes, taking a politically sensitive approach. The guide was developed on the basis of our earlier completed scoping study on the state of the field of transitional justice. Both scoping study and practical guide have been well received over 2016. For example, the scoping study is already being referenced in different academic publications and several Dutch embassies have started using the practical guide as a reference tool to inform their policies and strategies on TJ.

In October we were invited by the MFA to participate in a workshop for its embassies in Africa to present the guide and our work in Burundi in order to inform their rule of law programming, in particular with respect to TJ. Impunity Watch also participated in an expert workshop in Berlin organised by the German working group for Peace and Development (FriEnt) and the German Foreign Office to provide input and expertise on the latter's to be developed strategy on crisis engagement and peacebuilding. In addition to this, Impunity Watch submitted a short policy brief to the German Foreign Office with key recommendations regarding TJ, its interlinkages with other policy fields based on our on the ground research and practical experience.

Victim Participation

We presented our victim participation report on Kenya "In the Shadow of Politics: Victim Participation in the Kenyan ICC Cases" at a side event to the 15th ICC Assembly of State Parties. The side event was organised by FIDH and the Kenya Human Rights Commission. In the panel discussion, we presented the lessons learned with regard to victim participation in the ICC cases and stimulated discussion on how the participation process could be improved to prevent further re-victimisation. The Legal Representative of Kenyan victims that participated in the side event, and of which our report is critical, made several very positive references to the findings and recommendations in IW's Kenya report.

We ended the year in December 2016 with a very successful high level Expert Workshop on Victim Participation, co-hosted by the Dutch MFA. The workshop brought together a fantastic group of 40 experts, including civil society and victim representatives, policymakers and academics with a strong focus on experts from the global South. One of the goals of the expert workshop was to inform the upcoming thematic report of the UN Special Rapporteur on the Promotion of Truth, Justice, Reparation and Guarantees of Non-Recurrence on participation that will be presented to the UN Human Rights Council in March 2017. The Special Rapporteur also participated in the workshop as our honorary guest and delivered both the opening key note speech as closing remarks. During the workshop IW presented its comparative research and policy brief and promoted dialogue among experts on the concept, scope, practical implications, and challenges of victim participation in transitional justice contexts. By the end of the event we had looked into a wide range of areas which we will aim to turn into constitutive components of an international policy agenda for victim participation. Some of these areas include: the conceptual framework for victim participation, the creation of conducive environments for victim participation, the strengthening of the role of civil society, enhancing the participation of women and the role of victim participation in Guarantees of non-recurrence and conflict prevention. The expert workshop was followed by a closed door donor meeting organised by the Dutch MFA in which the participating donors to IW's event discussed strategies to enhance greater international coordination around TJ work. Together with the Dutch MFA we also organised a public event with the Special Rapporteur discussing current trends and challenges in the TJ field.

Visit of Independent Judges to the Netherlands

In September, we hosted a delegation of four independent and prestigious judges from Guatemala; among them Yasmin Barrios, the judge who presided over the landmark genocide case and Miguel Angel Galvez, the judge presiding over the high-profile cases of corruption against the former governmental elite. All these judges work in extremely

difficult conditions: they are exposed to constant political pressure and harassment, smear campaigns in (social) media and intimidation and threats to their lives. During their visit to the Netherlands they lobbied for greater international support for the highly contested constitutional reforms and the independence of the judiciary in Guatemala. To this end, they visited the ICC and the ICTY and participated in meetings with high level public officials at the Dutch MFA and with parliamentarians, Supreme Court judges and civil society organisations. In addition, they had several interviews with Dutch media and participated in 2 public events to share their personal experience.

Kosovo

In 2016 Impunity Watch and PAX work in Kosovo has predominantly focused on the two main formal TJ tools that are operational for Kosovo:

- 1) The Inter-Ministerial Working Group (IMWG) on Dealing With the Past and Reconciliation, a body established in 2012 mandated to develop an integral National Strategy for Transitional Justice by mid-2017.
- 2) The Specialist Court for Kosovo; consisting of a Specialist Chambers and Specialist Prosecutor's Office - a hybrid court established within Kosovo's judicial system and located in The Hague, intended to adjudicate war crimes cases against individuals associated with the Kosovo Liberation Army.

With regard to the IMWG, over the first half of 2016 IW offered ongoing technical advice to the IMWG's secretariat and participating members to the group, using as a basis IW's practical guide for TJ support. The focus of this advisory work was on the sharing of international best practice with regard to the development of National Strategies for Transitional Justice and the role of consultations within such processes. However, over the course of the first months of 2016, the IMWG proved to be unable to move forward with the development of its strategy, predominantly as a result of the lack of political will in higher government. For this reason in the second half of 2016 we changed strategy, moving from technical advice to the IMWG to advocacy work with international actors. At the end of 2016 Impunity Watch and PAX, together with our two Kosovar partners, Centre for Peace and Tolerance and Integra, initiated an objective review of the work of the IMWG, with the goal to reflect upon the process led by the IMWG to produce a National Strategy on TJ, the implications of that process for the credibility and legitimacy of that strategy, its prospects for advancing societal transformation and to provide recommendations for the way forward. The research phase of this review was concluded in January 2017, validated in February and the final report will be launched in Kosovo in March.

With regard to the Specialist Court, IW and PAX have concentrated efforts on advising the Court on issues such as outreach, victims' participation and the importance of general awareness-raising in Kosovo regarding the mandate, scope and work of the Court. We have invested significant efforts in building strong relations with the Court's head of outreach, the head of victim participation and the Registrar and have promoted channels of exchange between Kosovo civil society organisations and key Court staff, acting as middleman between the two parties and setting up meetings in The Hague and Kosovo to facilitate direct exchange. The focus on facilitating exchange was prioritised to compensate for the great lack of accurate knowledge available in Kosovo about the Court and the inexistence of exchange of information and dialogue between Kosovar civil society and the Court. The exchange we have facilitated has helped inform the Court's strategies pertaining to outreach, victim participation and its prosecutorial approach, and allows the court to build on civil society's knowledge of context and local actors in mitigating negative impact the Court's work may cause for reconciliation while enhancing positive outcomes. Without this, there is a real risk that the contentious political context of the court's establishment and the lack of understanding of its purpose and scope on the ground will further antagonise ethnic tensions in Kosovo rather than improve them. Currently we are in the process of formalising a partnership between Impunity Watch, PAX and the Court to regulate our cooperation and create a platform of communication

involving our Kosovar partners.

Our lobby work for the specialist court has also included the production of a policy brief with recommendations on key criteria for an outreach strategy for the Court, which we based on IW's policy brief of 2015 "Enhancing the Societal Impact of Criminal Tribunals". This policy brief informed many of our lobby activities with the EU in Brussels and the Dutch and Swiss MFA's through which we have been requesting strong international support for a robust outreach strategy for the court. In our lobby work with international actors we have also reflected the concerns of Kosovar civil society organisations about the risks the work of the court might cause to national reconciliation processes and we have provided recommendations to mitigate such negative effects.

BOARD

The board members are:

- Brinton Lykes (chair)
- Sander Wirken (treasurer)
- Brandon Hamber (secretary)

The Executive Director is Marlies Stappers.

ADVISORY BOARD

The Advisory Board has seven members:

- Douglass Cassel
- Alison Crosby
- Susan Kemp
- Sir Geoffrey Nice Q.C.
- Naomi Roht-Arriaza
- Roberto Garretón
- Klaas de Jonge

REMUNERATION OF THE BOARD AND ADVISORY BOARD

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

REMUNERATION OF THE DIRECTOR

The Board has approved the remuneration policy, the outcome of the review of the director's salary and the amount of the other remuneration components. The policy is periodically updated and the last evaluation was in January 2014. When determining its remuneration policy and fixing salaries, Impunity Watch complies with the Advisory Rules on the Remuneration of Directors of Good Causes (Adviesregeling Beloning Directeuren van Goede Doelen) drawn up by the Dutch Association of Fundraising Organizations (VFI) and with the Wijffels Code (www.vfi.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 385 points, indicating a maximum annual salary of € 102,470 (for 1 FTE for a full year). The relevant annual director's salary in 2016 for assessment against the VFI maximum remuneration was € 81,741, which is well below the VFI maximum. The amount and composition of the remuneration package is set out in the accompanying table (see next page). Impunity Watch does not issue loans, advances or guarantees to the director.

| Remuneration of Marlies Stappers, director of Impunity Watch | 2016 | 2015 |
|--|---------------|---------------|
| Service agreement | Indefinite | Indefinite |
| Hours | 36 | 36 |
| Part-time percentage | 100 | 100 |
| Period | Whole 2016 | Whole 2015 |
| Remuneration (in euro) | | |
| Gross salary | 70,053 | 65,574 |
| Year- end supplement | 5,814 | 5,443 |
| Holiday allowance | 5,874 | 5,461 |
| Total | 81,741 | 76,478 |

As of January 1, 2013 the *Wet Normering bezoldiging topfunctionarissen publieke en semipublieke sector*, or WNT (law salary senior executives of public and semi-public sector) has been operative. This composition below has been prepared based on the applicable regulations.

| Remuneration of the Director: | 2016 | 2015 |
|---|---------------|---------------|
| WNT maximum for development sector per year | 168,000 | 163,000 |
| Remuneration paid in 2016/2015 | 81,741 | 76,478 |
| Taxable benefits (expenses) | 0 | 0 |
| Employers pension contribution | 13,958 | 9,822 |
| Total | 95,699 | 86,300 |

The WNT is also applicable for the members of the supervisory board.

| | Brinton Lykes | Sander Wirken | Brandon Hamber |
|--------------|------------------|------------------|-------------------|
| Position | Chair | Treasurer | Secretary |
| Period | 1/1 - 31/12 | 1/1 - 31/12 | 1/1 - 31/12 |
| Remuneration | 0 | 0 | 0 |
| Maximum | 25,200 | 16,800 | 16,800 |

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 € 150.000 to cover short-term risks and to ensure that Impunity Watch can continue to meet its moral and other obligations (25% of staff costs). Impunity Watch bases itself on the concept of sustainable relationships with its partners and with its staff. The size of the reserve is determined as a trade-off between the desirability of deploying as much as possible of our resources for our objectives and the need to maintain a healthy financial basis for the future.

BUDGET 2017

The 2016 budget was revised in July 2016. The 2017 Year Plan and budget have been approved by the board on December 19, 2016. A summary of the profit and loss account is as follows (in euros).

| | Budget 2017 | Budget 2016 revised | Budget 2016 |
|-----------------------------------|------------------------|---------------------------|----------------|
| INCOME | | | |
| Grants, fees and interest | 1,698,000 | 1,442,000 | 959,000 |
| | <u>1,698,000</u> | <u>1,442,000</u> | <u>959,000</u> |
| EXPENDITURE | | | |
| General Management / Development | 146,000 | 132,000 | 121,000 |
| Guatemala programme | 386,000 | 325,000 | 145,000 |
| Burundi programme | 609,000 | 428,000 | 219,000 |
| Intervention 1: Research | 207,000 | 227,000 | 217,000 |
| Intervention 2: Knowledge sharing | 211,000 | 207,000 | 152,000 |
| Intervention 3: Lobby | 159,000 | 105,000 | 105,000 |
| | <u>1,718,000</u> | <u>1,424,000</u> | <u>959,000</u> |
| From general reserve | -20,000 | 18,000 | - |
| Result for the year | <u>0</u> | <u>0</u> | <u>0</u> |

Utrecht, March 10, 2017

Marlies Stappers
Director Impunity Watch

Balance as at December 31, 2016

(in euros, after appropriation of result)

| ASSETS | 2016 | 2015 |
|-------------------------------------|-----------------------|-------------------------|
| Fixed assets | | |
| Tangible fixed assets | 201 | 771 |
| Current assets | | |
| Receivables | 227,871 | 644,650 |
| Cash | <u>370,417</u> | <u>460,292</u> |
| | 598,288 | 1,104,942 |
| Total assets | <u>598,489</u> | <u>1,105,713</u> |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| General reserve | 123,199 | 111,740 |
| Current liabilities | | |
| Creditors | 1,734 | 15,276 |
| Taxes and social securities | 13,746 | 22,716 |
| Other liabilities | <u>459,810</u> | <u>955,981</u> |
| | 475,290 | 993,973 |
| Total equity and liabilities | <u>598,489</u> | <u>1,105,713</u> |

Income and expenditure statement 2016

(in euros)

| | Actual 2016 | Budget 2016 | Actual 2015 |
|------------------------------------|------------------------|------------------|------------------|
| INCOME | | | |
| Grants | 1,337,502 | 1,440,300 | 1,441,438 |
| Others | 2,839 | 1,700 | 4,719 |
| | <u>1,340,341</u> | <u>1,442,000</u> | <u>1,446,157</u> |
| EXPENDITURE | | | |
| General Management / Development | 139,133 | 132,000 | 90,527 |
| Guatemala programme | 376,937 | 325,000 | 555,144 |
| Burundi programme | 395,583 | 428,000 | 419,864 |
| Intervention 1: Research | 141,856 | 227,000 | 149,557 |
| Intervention 2: Knowledge sharing | 212,249 | 207,000 | 145,652 |
| Intervention 3: Lobby | 63,124 | 105,000 | 64,934 |
| | <u>1,328,882</u> | <u>1,424,000</u> | <u>1,425,678</u> |
| Result for the year | <u>11,459</u> | <u>18,000</u> | <u>20,479</u> |
| Appropriation of the result | | | |
| General reserve | <u>11,459</u> | <u>18,000</u> | <u>20,479</u> |
| Total | <u>-</u> | <u>-</u> | <u>-</u> |

Cash flow statement 2016

| | 2016 | 2015 |
|---|----------|----------|
| Cash flow from operating activities | | |
| Operating result | 11,459 | 20,479 |
| Depreciation | 570 | 980 |
| Movements in operation capital: | | |
| • receivables | 416,779 | 134,638 |
| • current liabilities | -518,683 | -275,621 |
| | -89,875 | -119,524 |
| Cash flow from investment activities | - | - |
| Cash flow from financing activities | - | - |
| Movement in cash at banks | -89,875 | -119,524 |
| Cash at banks | | |
| As at January 1 | 460,292 | 579,816 |
| As at December 31 | 370,417 | 460,292 |
| Movement in cash at banks | -89,875 | -119,524 |

General notes to the accounts

GENERAL

The financial statements are prepared in accordance with the Guideline for annual reporting 640 "not-for-profit organisations" of the Dutch Accounting Standards Board.

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 closing rate. Resulting exchange differences are taken to the profit and loss account.

Accounting principles of valuation

GENERAL

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

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.

| | Computers |
|-----------------------------------|-----------|
| <i>As at 1 January 2016</i> | |
| Cost | 7,327 |
| Depreciation | 6,556 |
| Book value as at 1 January 2016 | 771 |
| Additions | - |
| Depreciation (20% per year) | 570 |
| Movement | 570 |
| <i>As at 31 December 2016</i> | |
| Cost | 7,327 |
| Depreciation | 7,126 |
| Book value as at 31 December 2016 | 201 |

CURRENT ASSETS

Other receivables

| | 2016 | 2015 |
|-------------------|----------------|----------------|
| Prepaid expenses | 15 | 19,237 |
| Burundi office | 57,884 | 84,686 |
| Guatemala office | 19,396 | 511,264 |
| Interest | 575 | 2,752 |
| Bank guarantee | 5,000 | 0 |
| Other receivables | 145,001 | 26,711 |
| | <u>227,871</u> | <u>644,650</u> |

All receivables are due within one year.

CASH

| | 2016 | 2015 |
|---------------|----------------|----------------|
| Cash in hands | 403 | 659 |
| Cash at banks | 370,014 | 459,633 |
| | <u>370,417</u> | <u>460,292</u> |

The cash is free at disposal of the Foundation.

EQUITY

General reserve

The movement in the general reserve can be specified as follows.

| | 2016 | 2015 |
|-----------------------------|----------------|----------------|
| As at January 1 | 111,740 | 91,261 |
| Appropriation of the result | 11,459 | 20,479 |
| As at December 31 | <u>123,199</u> | <u>111,740</u> |

CURRENT LIABILITIES

Taxes and social securities

| | 2016 | 2015 |
|--------------------------------|---------------|---------------|
| Wage tax and social securities | 13,746 | 22,716 |
| | <u>13,746</u> | <u>22,716</u> |

Other liabilities

| | 2016 | 2015 |
|--|----------------|----------------|
| Accrued expenses | 52,477 | 61,395 |
| Accrued personnel expenses | 45,533 | 32,365 |
| Grants 2017/2016 received in 2016/2015 | 361,800 | 425,188 |
| Grants to be settled | 0 | 437,033 |
| | <u>459,810</u> | <u>955,981</u> |

CONTINGENT LIABILITIES

The office building in Utrecht is rented as from May 2016. The annual rent obligation is € 19,770. The bank guarantee issued in respect of this rent is € 5,000.



INCOME

Grants

The breakdown is as follows.

| | Actual 2016 | Budget 2016 | Actual 2015 |
|---|------------------------|------------------|------------------|
| HIVOS Foundation | 190,578 | 188,700 | 335,710 |
| Solidaridad Foundation | 13,299 | 51,700 | 0 |
| Cordaid | 0 | 0 | 558,615 |
| Oxfam | 248,433 | 199,000 | 221,909 |
| Burundi fundraising | 2,058 | 2,100 | 3,033 |
| Guatemala fundraising | 10,386 | 0 | 133,551 |
| Netherlands Ministry of foreign affairs | 79,044 | 0 | 50,475 |
| Swiss Ministry of foreign affairs | 35,289 | 55,600 | 0 |
| IBIS Denmark | 226,509 | 250,700 | 0 |
| Private Foundation | 93,863 | 175,900 | 54,094 |
| Pax | 370,207 | 463,000 | 28,050 |
| Other fundraising | 67,836 | 53,600 | 56,001 |
| | 1,337,502 | 1,440,300 | 1,441,438 |

The grant income Impunity Watch received in 2016 was in line with the grant budgets. However some of the activities will be implemented in 2017 which is reflected in the actual total grant income 2016. The reason for delay in the implementation of the activities relates also to the dynamic contexts where we implement our activities.

The grant income received from the Netherlands Ministry of Foreign Affairs was higher than expected since we've managed to receive two grants. One in relation to the work on the independence of justice in Guatemala and one pertaining the international expert meeting on Victim Participation.

The amount of the PAX grant is €400.000 per year for the Strategic Partnership (SP) for the period 2016-2020. As result of joint fundraising two project grants were awarded in addition. The total amount of the IBIS Denmark grant is €1,329,692 for the period of 2016-2020. Impunity Watch receives a grant from a private foundation with a period of three years. The grant from OxfamNovib came to an end in 2016 but a new grant was awarded for an amount of €1,660,372 for the period Sept 2016 – Sept 2020. Most of the other grants are issued year by year.

For more details on grant income, check the annex with more information per donor.

GENERAL MANAGEMENT / DEVELOPMENT

| | Actual 2016 | Budget 2016 | Actual 2015 |
|---------------------------|------------------------|----------------|----------------|
| Personnel | 95,772 | 74,000 | 54,629 |
| Institutional development | 0 | 20,000 | 5,925 |
| Running costs | 43,361 | 38,000 | 29,973 |
| | 139,133 | 132,000 | 90,527 |

The personnel costs on general management were higher than expected because of the new set-up of our bookkeeping, controlling, human resources management and quality management, which is a consequence of moving our offices. We are no longer using those services of Solidaridad). We had no expenditures on institutional development



because we saved (travel) costs by making use of occasions where board and staff were already gathered as well as delay in the Strategic Planning process, which will be continued in 2017.

GUATEMALA PROGRAMME

| | Actual 2016 | Budget 2016 | Actual 2015 |
|---------------------------------------|------------------------|----------------|----------------|
| Personnel | 196,383 | 165,000 | 292,255 |
| Research | 22,473 | 36,000 | 62,428 |
| Knowledge sharing / capacity building | 18,124 | 3,000 | 21,718 |
| Lobbying/advocacy | 15,542 | 7,000 | 14,334 |
| Projects | 32,246 | 30,000 | 106,346 |
| Monitoring | 11,268 | 7,000 | 6,596 |
| Outreach | - | - | 2,553 |
| Running costs | 80,901 | 77,000 | 48,914 |
| Total costs | <u>376,937</u> | <u>325,000</u> | <u>555,144</u> |

The main reason why actual expenditures in Guatemala are higher than the budget can be explained by the fact that two new programmes received funding. One pertaining the independence of justice and the second one on victim participation in transitional justice processes. Both were not yet secured when adopting the revised budget.

BURUNDI PROGRAMME

| | Actual 2016 | Budget 2016 | Actual 2015 |
|-------------------|------------------------|----------------|----------------|
| Personnel | 165,929 | 179,000 | 215,366 |
| Research | 5,948 | 32,000 | 8,072 |
| Knowledge sharing | - | - | 264 |
| Lobbying/advocacy | 1,700 | 5,700 | 5,931 |
| Projects | 150,408 | 172,000 | 109,412 |
| Policy making | - | - | 2,507 |
| Outreach | - | - | 18,002 |
| Running costs | 71,598 | 40,000 | 60,310 |
| Total costs | <u>395,583</u> | <u>428,000</u> | <u>419,864</u> |

Due to the continuing volatile situation in Burundi we were not able to conduct all our programmes and activities as planned which explains why the actual expenditures are lower than budget 2016. The running costs are higher because of amongst others increase in fuel prices which impacted on many other running costs of the office.

INTERVENTION 1: RESEARCH

| | Actual 2016 | Budget 2016 | Actual 2015 |
|---------------|------------------------|----------------|----------------|
| Personnel | 82,489 | 125,000 | 72,934 |
| Consultants | 38,177 | 37,000 | 62,370 |
| Project costs | 21,190 | 65,000 | 14,253 |
| Total costs | <u>141,856</u> | <u>227,000</u> | <u>149,557</u> |

The actual expenditures are lower than budget amongst others because of a temporary gap due to change of staff. In addition some activities were delayed because of the volatile contexts where we work.

INTERVENTION 2: KNOWLEDGE SHARING

| | Actual 2016 | Budget 2016 | Actual 2015 |
|------------------------|------------------------|----------------|----------------|
| Personnel | 66,880 | 66,000 | 51,313 |
| Consultants | 36,355 | 37,000 | 79,515 |
| Exchange and workshops | 70,494 | 63,000 | 9,977 |
| Project costs | 38,520 | 41,000 | 4,847 |
| Total costs | <u>212,249</u> | <u>207,000</u> | <u>145,652</u> |

The actual expenditures were higher than expected but these were covered by the additional grant of MFA related to the victim participation expert meeting.

INTERVENTION 3: LOBBY

| | Actual 2016 | Budget 2016 | Actual 2015 |
|---------------|------------------------|----------------|----------------|
| Personnel | 51,441 | 71,000 | 38,349 |
| Meetings | 0 | 4,000 | 26,092 |
| Project costs | 11,683 | 20,000 | 493 |
| Total costs | <u>63,124</u> | <u>105,000</u> | <u>64,934</u> |

The actual expenditures were lower than budgeted since some activities have been postponed till early 2017. Amongst others the Side Event on victim participation at the UN Human Rights Council on the occasion of the presentation of the thematic report of the Special Rapporteur on Transitional Justice. The presentation and thus our Side Event will take place in March 2017 in Geneva.

SPECIFICATION AND BREAKDOWN OF COSTS BY CATEGORY

PERSONNEL EXPENSES THE NETHERLANDS

| | Actual 2016 | Budget 2016 | Actual 2015 |
|--------------------------|------------------------|----------------|----------------|
| Gross salaries | 227,812 | 243,000 | 268,985 |
| Social premiums | 31,972 | 36,000 | 40,339 |
| Pension expenses | 31,703 | 41,000 | 27,046 |
| Other personnel expenses | 51,626 | 41,000 | 35,492 |
| | <u>343,113</u> | <u>361,000</u> | <u>371,862</u> |

Employees

During the year 2016, Impunity Watch had an average number of employees, converted to full time equivalents of 3.7 (2015: 4.0).

Pension

Foundation Impunity Watch has a service agreement with Centraal Beheer / Achmea for a indexed average pay pension for her employees. Paid and to be paid premiums during 2016 has been charged to the profit and loss account of 2016. All premiums have been paid in time, to prevent the risk of additional responsibilities in case of the pension agreement.

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 2016 | Budget 2016 | Actual 2015 |
|-----------------------------------|------------------------|----------------|----------------|
| General management | 95,772 | 74,000 | 54,628 |
| Guatemala programme | 38,378 | 14,000 | 51,265 |
| Burundi programme | 8,153 | 11,000 | 106,095 |
| Intervention 1: Research | 82,489 | 125,000 | 72,934 |
| Intervention 2: Knowledge sharing | 66,880 | 66,000 | 51,313 |
| Intervention 3: Lobby | 51,441 | 71,000 | 35,627 |
| | 343,113 | 361,000 | 371,862 |

Other information

APPROPRIATION OF RESULT

In anticipation of the coming Board Meeting's adoption of the financial statements 2016 the net result of € 11,459 has been added to the general reserve.

SUBSEQUENT EVENTS

No important subsequent events took place.

AUDITOR'S REPORT

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

INDEPENDENT AUDITOR'S REPORT

To: The Board of Impunity Watch Foundation

A. Report on the audit of the financial statements 2016 included in the annual report

Our opinion

We have audited the financial statements 2016 of Impunity Watch Foundation, based in Utrecht.

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 2016, and of its result for 2016 in accordance with the Guideline for annual reporting 640 'Not-for-profit organisations' of the Dutch Accounting Standards Board.

The financial statements comprise:

- the balance sheet as at 31 December 2016;
- the profit and loss account for 2016; 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. 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.

B. Report on the other information included in the annual report

In addition to the financial statements and our auditor's report thereon, the annual report contains other information that consists of:

- Director's report;
- Other information.

Based on the following procedures performed, we conclude that the other information is consistent with the financial statements and does not contain material misstatements.

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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.

C. Description of responsibilities regarding the financial statements

Responsibilities 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. Furthermore, management is responsible 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.

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 assignment 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. Our audit included e.g.:

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

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

Alphen aan den Rijn, 10 March 2017
Van Ree Accountants

w.g. drs. J. Bergman RA

Annex – Donor information

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

| | Hivos | IBIS | Oxfam | Swiss | Gua | MFA | Private | Pax | Other | Total |
|--------------------|----------|----------|----------|---------|----------|---------|---------|----------|---------|------------|
| Balance end 2015 | 169,086 | - | 68,166 | - | 437,032 | -1,353 | 50,883 | 71,950 | 72,638 | 868,402 |
| Transfers | 21,492 | 283,573 | 162,607 | 40,000 | -437,032 | 113,674 | 125,011 | 307,722 | 83,067 | 700,114 |
| Project costs 2016 | -190,578 | -226,509 | -248,433 | -35,289 | - | -79,044 | -93,863 | -370,207 | -93,579 | -1,337,502 |
| Balance to spend | - | 57,064 | | 4,711 | - | 37,777 | 82,031 | 111,516 | 68,701 | 361,800 |
| Balance to receive | | | -17,660 | | | -4,500 | | -102,051 | -6,575 | -130,786 |

The breakdown of the grants received through PAX is as follows.

| | Strategic | DRL | Iraq | Total |
|--------------------|-----------|---------|--------|----------|
| Balance end 2015 | 71,950 | - | - | 71,950 |
| Transfers | 200,000 | 36,923 | 70,799 | 307,722 |
| Project costs 2016 | -349,735 | -17,406 | -3,066 | -370,207 |
| Balance to spend | 24,266 | 19,517 | 67,733 | 111,516 |
| Balance to receive | -102,051 | | | -102,051 |